

**ATTACHMENT A:**  
**ADVERTISEMENT FOR PUBLIC HEARING**

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION  
 APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA  
 FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2023  
 AND ENDING JUNE 30, 2024**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, on Tuesday, July 25, 2023, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2023, and ending June 30, 2024, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on September 26, 2023, at 10:30 a.m. at which time, persons affected may be heard on said resolution.

All persons wishing to present their views on these subjects may use the form at <https://www.fairfaxcounty.gov/bosclerk/speakers-form> or call the Office of the Clerk to the Board at (703) 324-3151, TTY 711 (Virginia Relay Center) to be placed on the Speakers List, or may appear and be heard. As required by law, copies of the full text of proposed ordinances, plans and amendments, as applicable, as well as other documents relating to the aforementioned subjects, are on file and may be examined at the Office of the Clerk to the Board of Supervisors, Suite 533 of the Fairfax County Government Center, 12000 Government Center Parkway, Fairfax, Virginia.

Fairfax County supports the Americans with Disabilities Act by making reasonable accommodations for persons with disabilities. Open captioning will be provided in the Board Auditorium. For sign language interpreters or other accommodations, please call the Clerk's Office, (703) 324-3151, TTY 711 (Virginia Relay Center) no later than 48 hours in advance of the public hearing. Assistive listening devices are available at the meeting.

The following summarizes the proposed amendments to the FY 2024 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2023 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on July 25, 2023, and is available for public inspection online at <https://www.fairfaxcounty.gov/budget/fy-2023-carryover-budget-package>.

**FY 2024 Current Approved Budget Plan**

<b>Total Expenditures - All Funds</b>	<b>\$9,954,578,107</b>
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**Proposed Changes:**

**A. Previously Approved Items**

<b>General Fund</b>		<b>\$68,147,170</b>
• Encumbered	\$52,569,528	
• Unencumbered	15,577,642	

*FY 2023 Carryover Review*

## Attachment A

<b>Other Funds</b>		\$1,694,186,950
• Capital Construction	\$1,057,996,352	
• Federal/State Grants	261,316,681	
• All Other Funds	374,873,917	
<b>School Funds</b>		\$709,627,193
• School Operating	\$321,632,746	
• School Construction	295,176,026	
• School Food & Nutrition Services	6,935,663	
• School Adult & Community Education	(184,137)	
• School Grants & Self Supporting	99,982,529	
• School Insurance	(2,399,418)	
• School Health and Flexible Benefits	(11,580,125)	
• Educational Employees' Retirement	63,909	
<b><i>Subtotal Previously Approved Items in Carryover</i></b>		<b>\$2,471,961,313</b>
<b>B. Additional Funding Adjustments</b>		
<b>General Fund Impact</b>		
• Administrative Items		\$120,717,738
<b>Other Funds</b>		
• Administrative Items		\$1,027,841,103
Capital Construction	\$157,565,394	
Federal/State Grants	28,805,854	
All Other Funds	841,469,855	
<b><i>Subtotal Additional Adjustments</i></b>		<b>\$1,148,558,841</b>
<b>Total Expenditures in All Funds</b>		<b>\$13,575,098,261</b>
<b><i>Increase from FY 2024 Current Budget Plan</i></b>		<b>\$3,620,520,154</b>

*The adjustments noted above result in a General Fund balance of \$2,235,702.*

*It should be noted that one FY 2023 Carryover Consideration Item has been requested as of July 21, 2023, to support improvements to the Annandale Civic Space (\$0.01 million).*

**ATTACHMENT B:**

**MEMO AND ATTACHMENTS I – VII  
TRANSMITTING THE COUNTY'S  
FY 2023 CARRYOVER REVIEW  
WITH APPROPRIATE RESOLUTIONS**



**MEMORANDUM**

**DATE:** July 24, 2023  
**TO:** Board of Supervisors  
**FROM:** Bryan J. Hill *J Hill*  
County Executive  
**SUBJECT:** FY 2023 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2023 Carryover Package. The document includes the following attachments for your information:

- Attachment I A General Fund Statement including revenue and expenditures, as well as a summary reflecting expenditures by fund
- Attachment II A summary of General Fund receipt variances by category
- Attachment III A summary of significant General Fund expenditure variances by agency
- Attachment IV An explanation of General Fund Unencumbered Carryover
- Attachment V A detailed description of new and unexpended federal/state grants, as well as anticipated revenues associated with those grants that are recommended for appropriation in FY 2024
- Attachment VI A detailed description of significant changes in Other Funds
- Attachment VII Supplemental Appropriation Resolution AS 23276 and AS 24009 and Fiscal Planning Resolution AS 24900 providing for the appropriation of outstanding encumbrances and unspent balances for federal/state grants, as well as prior commitments of the Board of Supervisors, such as unspent capital project balances

The Code of Virginia requires that the Board of Supervisors hold a public hearing prior to the adoption of amendments to the current year budget when potential appropriation increases are greater than 1.0 percent of expenditures. In addition, the Code requires that the Board advertise a synopsis of the proposed changes. Since the *FY 2023 Carryover Review* recommends changes to the FY 2024 Adopted Budget Plan over this limit, Board action on the Carryover Review has been scheduled at the same time as the public hearing on September 26, 2023.

### **FY 2023 Carryover Summary**

The *FY 2023 Carryover Review* includes recommendations based on prior County commitments, Board of Supervisors priorities, and other critical requirements. These recommendations also include the carryforward of unspent federal stimulus funds received through the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF).

The County received \$222.89 million in funding through the ARPA Coronavirus State and Local Fiscal Recovery Funds in FY 2021 and FY 2022. Of the total, \$104.18 million was expended through FY 2023. The remaining balance of \$118.71 million will be carried forward into FY 2024.

The SLFRF revenues and expenses are included in the County's General Fund (although they are tracked separately in the County's financial system), thus schedules included in the *FY 2023 Carryover Review* – such as the General Fund statement – reflect these federal stimulus funds in addition to County funds. The table below reflects balances for the General Fund and the Coronavirus State and Local Fiscal Recovery Funds.

#### **General Fund and Federal Stimulus Balances**

(in millions)

	<b>General Fund</b>	<b>ARPA Coronavirus State and Local Fiscal Recovery Funds</b>	<b>Total</b>
Revised Expenditure Budget	\$1,820.86	\$186.22	\$2,007.08
Actual Expenditures	\$1,689.35	\$67.52	\$1,756.87
<b>Expenditure Balance</b>	<b>\$131.50</b>	<b>\$118.71</b>	<b>\$250.21</b>
Revised Revenue Budget	\$4,900.72	\$0.00	\$4,900.72
Actual Revenues	\$4,972.35	\$0.00	\$4,972.35
<b>Revenue Balance</b>	<b>\$71.63</b>	<b>\$0.00</b>	<b>\$71.63</b>
<b>TOTAL AVAILABLE BALANCE</b>	<b>\$203.14</b>	<b>\$118.71</b>	<b>\$321.84</b>

The carryover of the balance in the Coronavirus State and Local Fiscal Recovery Fund is included as an Administrative Adjustment, as it is necessary to reappropriate the balance of this fund to allow for spending during FY 2024. Otherwise, adjustments included in this package are focused on balances excluding the federal stimulus funds, which net to \$203.14 million. The *FY 2023 Carryover Review* recommends allocations of \$200.90 million (excluding the carryforward of federal stimulus funds), resulting in an available balance for the Board's consideration of \$2.24 million.

A brief summary of the recommendation included in the *FY 2023 Carryover Review* follows.

**FY 2023 Carryover Review Recommended Adjustments**  
(in millions)

	Positions	General Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
<b>Available Balance</b>		<b>\$203.14</b>	<b>\$118.71</b>	<b>\$321.84</b>
<b>FY 2023 Commitments (\$70.72 million)</b>				
Outstanding Encumbered Obligations		(\$52.57)	--	(\$52.57)
Outstanding Unencumbered Obligations		(\$15.58)	--	(\$15.58)
Associated Reserve Adjustments		(\$2.57)	--	(\$2.57)
<b>Balance after FY 2023 Commitments</b>		<b>\$132.42</b>	<b>\$118.71</b>	<b>\$251.12</b>
<b>Allocations for Reserves/Capital (\$69.36 million)</b>				
30% of Balance to Infrastructure Sinking Reserve		(\$39.72)	--	(\$39.72)
20% of Balance to Bicycle and Pedestrian Access		(\$26.48)	--	(\$26.48)
Associated Reserve Adjustments		(\$3.15)	--	(\$3.15)
<b>Balance after Allocations for Reserves/Capital</b>		<b>\$63.06</b>	<b>\$118.71</b>	<b>\$181.76</b>
<b>Other Requirements* (\$179.53 million, 32 positions)</b>				
ARPA Fiscal Recovery Funds Balances		--	(\$118.71)	(\$118.71)
IT Project Support		(\$14.51)	--	(\$14.51)
Workhouse Buildings and Site Improvements		(\$7.00)	--	(\$7.00)
Construction Escalation Reserve		(\$5.00)	--	(\$5.00)
Emergency Systems Failures		(\$5.00)	--	(\$5.00)
Park Authority CIP Projects		(\$5.00)	--	(\$5.00)
Environmental Energy Initiatives		(\$4.60)	--	(\$4.60)
Space Realignment		(\$3.00)	--	(\$3.00)
Willard Health Center Relocation and Build Out		(\$3.00)	--	(\$3.00)
Turf Field Replacement		(\$2.50)	--	(\$2.50)
LED Streetlight Conversion		(\$1.80)	--	(\$1.80)
Solar Panel Installations at County Facilities		(\$1.40)	--	(\$1.40)
District Capital Projects		(\$1.00)	--	(\$1.00)
Positions Supporting Collective Bargaining	6	(\$0.87)	--	(\$0.87)
Security Assessments and Improvements		(\$0.80)	--	(\$0.80)
Park Authority Replacement Capital Equipment		(\$0.74)	--	(\$0.74)
Park Authority Forestry Operations		(\$0.50)	--	(\$0.50)
Library Collections		(\$0.30)	--	(\$0.30)
CECAP Implementation		(\$0.25)	--	(\$0.25)
Illegal Sign Removal Program		(\$0.23)	--	(\$0.23)
Personnel Services Adjustment		(\$0.20)	--	(\$0.20)
Increased Juror Fees		(\$0.09)	--	(\$0.09)
Youth Mental Health Services	18	\$0.00	--	\$0.00
Land Development Services Customer Support	8	\$0.00	--	\$0.00
Associated Reserve Adjustments		(\$3.03)	--	(\$3.03)
<b>Net Available for One-Time Requirements</b>		<b>\$2.24</b>	<b>\$0.00</b>	<b>\$2.24</b>

\*Does not include reallocations or net-zero adjustments which do not include positions

## **FY 2023 Year-End Summary**

FY 2023 General Fund Revenues and Transfers In were \$4.99 billion, an increase of \$71.63 million, or 1.46 percent, over the *FY 2023 Revised Budget Plan* estimate. The increase is primarily the result of higher-than-expected Property Tax receipts, Other Local Taxes, Revenue from the Use of Money and Property, and Revenue from the Federal Government. Projecting revenues during FY 2023 continued to be a challenge as many of the County's revenue streams were still recovering from the negative impacts of the pandemic. More detail on FY 2023 Revenue Variances may be found in Attachment II.

In addition, County agencies realized disbursement balances as a result of continuing close management of agency spending and as many agencies continued to experience prolonged vacancy levels. Total disbursements were below *FY 2023 Revised Budget Plan* projections by \$250.21 million, or 4.72 percent. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the disbursement variance was \$131.50 million, or 2.57 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2023 variance was \$131.50 million, or 7.22 percent. More detailed information on FY 2023 General Fund Expenditure Variances is included in Attachment III. Included in this balance are funds required for both encumbered and unencumbered items. Encumbered carryover includes legally obligated funding for items/services for which final financial processing has not been completed. Unencumbered carryover includes funding for items previously approved but not purchased based on timing or other issues.

As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$251.12 million, or 4.74 percent of the total County General Fund budget. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the net balance is \$132.42 million, or 2.59 percent of the total budget.

## **Carryover Actions**

Allocation of the \$132.42 million balance is used to meet Board policy for contributions to reserves and capital and to fund requirements identified subsequent to the adoption of the FY 2024 budget or deferred as part of the FY 2024 budget development. Recommendations included in the *FY 2023 Carryover Review* allocate \$130.18 million of this balance, and result in an available General Fund balance of \$2.24 million.

The adjustments recommended in this package are primarily one-time expenditures to meet the County's capital and IT needs. However, a limited number of adjustments are included in response to emerging needs that will have a recurring budgetary impact. These adjustments include ongoing support for the Park Authority's Forestry Operations, the creation of a Sustainability Officer within the Department of Public Works and Environmental Services, funding to accommodate increased juror fees as approved by the Virginia General Assembly during the 2023 Legislative Session, and additional positions to support workloads in several agencies related to the implementation of collective bargaining for County employees. In keeping with the County's practice for recurring needs that arise outside of the annual budget process, the recurring impact of \$2.03 million that is associated with these adjustments will be incorporated into the FY 2025 budget proposal. It should be noted that the inclusion of these recurring adjustments does not negatively impact the County's financial standing with the bond rating agencies, as it is understood that some recurring adjustments may be necessary as long as they are accompanied by a commitment to include the necessary funding in the next year's budget. The County remains steadfast in its approach to developing each annual budget without relying on one-time balances, which was previously a concern with the rating agencies. The FY 2024 budget marked the 10<sup>th</sup> consecutive year where no one-time funding was used to balance the budget.

## **Allocations for Reserves/Capital (\$69.36 million, including \$3.15 million in associated reserve adj.)**

Consistent with the Board's policies on funding the County's Infrastructure Sinking Reserve Fund and the staff recommendation, discussed as part of the December 14, 2021 Transportation Committee meeting, to

## ***FY 2023 Carryover Review***



utilize balances for Bicycle and Pedestrian Access, Carryover contributions have been calculated based on available balances after outstanding encumbered and unencumbered commitments.

The County's policy has been to allocate 40 percent of the balance to reserves in order to allow the County to make progress towards its target reserve level of 10 percent of General Fund disbursements. Due to the County's progress in increasing its reserve levels in prior years, this allocation is not required as pre-Carryover reserve levels slightly exceed the target of 10 percent. It is important to note, however, that all Carryover adjustments included in this package have been accompanied with reserve contributions to allow the reserves to remain at the targeted level. As a result, total contributions to reserves at Carryover total \$8.76 million and results in total reserves of 10 percent, including the Managed Reserve at 4 percent, the Revenue Stabilization Reserve at 5 percent, and the Economic Opportunity Reserve at 1 percent.

Of the \$132.42 million balance, 30 percent, or \$39.72 million, is allocated for the Capital Sinking Fund and reflects an increased allocation consistent with the recommendation from the Joint County/Schools Capital Improvement Program (CIP) Committee. The capital sinking funds are recommended to be allocated as follows: 45 percent for the Facilities Management Department, 25 percent for the Fairfax County Public Schools, 15 percent for Parks, 7 percent for walkways, 5 percent for County-maintained roads and service drives, and 3 percent for revitalization area improvements. This allocation results in the following funding amounts: \$17.88 million for FMD, \$9.93 million for FCPS, \$5.96 million for Parks, \$2.78 million for Walkways, \$1.99 million for County-Owned Roads, and \$1.19 million for Revitalization. The Capital Sinking Fund will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park Authority facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

In addition, 20 percent of the balance, or \$26.48 million, is allocated to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100 million over approximately six years through FY 2027. This allocation of \$26.48 million, combined with funding of \$30.21 million previously approved for this program, results in total funding of \$56.69 million towards the \$100 million target.

**Other Adjustments (\$179.53 million, including \$3.03 million in associated reserve adjustments)**

Finally, there are a number of other General Fund adjustments that are recommended as part of the package. These include required adjustments to carryforward the balance of federal stimulus funds, support for the Parks, and investments in Board priorities such as the County's environmental and energy initiatives and youth mental health services. Investments are included for the County's IT and capital infrastructure needs, including funding which was unable to be included in the current year baseline budget and was deferred to quarterly reviews, as has been done in prior years.

The adjustments listed below represent highlighted recommendations but are not all-inclusive. The Administrative Adjustments section, which is included later in this memo, lists all General Fund adjustments included in the *FY 2023 Carryover Review*.

**Carryforward of Federal Stimulus Funds**

The largest adjustment included in this package is related to the carryforward of unexpended ARPA Coronavirus State and Local Fiscal Recovery Funds. Of the total funding of \$222.89 million received, \$104.18 million was expended through FY 2023. The remaining balance of \$118.71 million will be carried

forward to allow the County to continue to spend against the funds. These funds must be encumbered by December 31, 2024 and expended by December 31, 2026.

It should also be noted that, as part of unencumbered adjustments included in this package, funding of \$12.04 million is included to reappropriate balances from the Reserve for the Coronavirus Pandemic. The Reserve for Coronavirus Pandemic was originally established as part of the *FY 2020 Third Quarter Review* in order to provide immediate response to the pandemic. The majority of these funds are unallocated and are available to supplement federal stimulus dollars or to support other County priorities.

### Investments in Board Priorities

Funds available as part of the *FY 2023 Carryover Review* are recommended to be utilized to support the expansion of youth mental health services, investments towards the County's environmental initiatives, the replenishment of district capital funds, enhancements to Library collections, and the continuation of the Illegal Sign Removal Program.

- As directed by the Board of Supervisors in its Budget Guidance for FY 2024 and FY 2025 to develop a carryover recommendation for a more robust mental health system for children and adolescents, the Fairfax-Falls Church Community Services Board (CSB) has provided three options to enhance mental health services for children and adolescents. These options vary in both cost as well as the strategy and methods used to combat the mental health crisis. It should also be noted that while the budget guidance focuses on adolescent and youth mental health, the options provided below address both mental health and substance use disorders in the youth population as these are often co-occurring disorders with approximately 50 percent of youth with mental health issues also experiencing substance use issues.

The County has also received \$2.58 million as a result of a direct distribution from the national opioid settlements. This funding generally should be used for opioid abatement purposes (efforts to treat or reduce opioid use disorder or the misuse of opioids, or to otherwise abate or remediate the opioid epidemic). An internal process has been developed for County agencies and Fairfax County Public Schools to submit requests for opioid settlement funds for opioid-related projects. The application window is currently open and will close on August 24, 2023. It is anticipated that awards for FY 2024 and FY 2025 will be made in fall 2023. One-time funding of \$10.00 million has also been set aside in Fund 40040, Fairfax-Falls Church Community Services Board to meet match requirements associated with the opioid settlement funds and/or to provide additional resources for the opioid epidemic.

The three options proposed by CSB can be implemented independent of each other and are not intended to build upon one another but they do complement each other. They are as follows:

- Option 1: Medication Assisted Treatment

Medication Assisted Treatment (MAT) is the use of medications in combination with counseling and behavioral therapies, to treat substance use disorders and prevent opioid overdose. Existing youth mental health outpatient services are currently being used to support a limited capacity youth MAT program. Additional resources would allow CSB to increase MAT capacity as well as return the existing resources diverted for this effort back to youth mental health outpatient services. Funding has not been included to expand this initiative; however, this option may be a good program to be funded with the opioid settlement funds discussed above.

- Option 2: Youth Mental Health Outreach, Engagement, and Intervention Services

An additional 18/16.5 FTE positions in CSB are included in this carryover package to establish three teams of healthcare professionals that will work in targeted areas of the County to increase capacity for youth mental health services and conduct outreach to various communities throughout the County in a non-traditional care setting. The teams will provide initial mental health screenings, engagement, assessment, therapy, case management services, and medication services. Follow-up services are expected to be provided at existing CSB locations. It is expected that each team could serve 300 youth clients for a total of 900 youth clients served annually. Program expenses of \$2.89 million will be partially offset by revenue and will initially be supported by available balances within CSB. No new resources are required in FY 2024.

- Option 3: Youth Crisis Services and Re-Entry Program

The most comprehensive option to address the youth mental health crisis is the creation of a dedicated youth crisis facility. One-time funding of \$15.00 million in available CSB balances is placed in reserve for the creation of a dedicated youth crisis facility that will provide a center for stabilization, detoxification, treatment, and aftercare services for youth patients with the focus of re-entry back into the community. This funding is expected to support the purchase or lease of a building and modifications to outfit it for the services to be delivered. The operation of the facility will either be contracted out to a private provider or provided directly by the CSB. Operating expenses and any new positions needed to serve the 24 hour a day, seven days a week facility will be identified at a future budget process.

- Funding of \$8.05 million is included for continued support of the County’s environmental and energy strategies. This includes:
  - \$3.00 million to support continued building energy improvements performed by Energy Service Companies (ESCOs), pursuant to the energy and water use efficiency targets outlined in the Board of Supervisors’ Operational Energy Strategy (OES). The OES identifies numerous supporting actions to achieve these targets, including the performance of facility energy audits to identify energy-saving opportunities at existing facilities and the implementation of energy retrofits at those facilities. The resulting reductions in energy use help mitigate escalating energy costs and promote a more sustainable future for Fairfax County.
  - \$1.80 million for the fifth year of the five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights. As of June 2023, approximately 64 percent or 36,000 streetlights have been converted to LED and another 10,000 streetlight conversions are in Dominion’s queue to convert. The new LED streetlights are “Smart City Capable” with features being incorporated through added hardware and software upgrades.
  - \$1.40 million to support solar panel installations at several County facilities. Solar panel installations will support the County’s self-generation of renewable energy in support of the Board of Supervisors’ renewable energy targets outlined in the Operational Energy Strategy (OES).
  - \$1.00 million to support continued building energy improvements at Park Authority facilities. The Park Authority has identified several potential energy retrofit projects

including Building Automation System (BAS) integration of air handling units; HVAC controls and lighting upgrades; specialty recreation lighting upgrades; and pumphouse and bathroom control upgrades for improved energy efficiency.

- \$0.60 million to continue the implementation of the Green Bank initiative and \$0.25 million to continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP).
- Funding of \$1.00 million, including \$100,000 for each District office and the Chairman’s office, is included to address small-scale capital projects in each Supervisory District. In the past, typical projects using this funding source included upgrades to existing streetlights, installation of new streetlights based on safety concerns and resident requests, construction of missing trail segments, walkways, or repairs to pedestrian bridges. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers and schools and will support the County’s One Fairfax commitment by providing resources to address gaps and support equitable access for all.
- Consistent with action taken by the Board as part of the *FY 2023 Third Quarter Review*, funding of \$0.30 million is included to enhance the Fairfax County Public Library’s collection development activities. County libraries continue to see skyrocketing uses of eBooks, as well as print circulation gradually returning to pre-COVID 19 pandemic levels.
- Consistent with action taken by the Board as part of the *FY 2023 Third Quarter Review*, funding of \$0.23 million is included for the Illegal Sign Removal Program. This funding will support contractors to act on behalf of the County to remove illegal signs in the right-of-way and improve the safety and appearance of roads in the County.

#### Support for the Park Authority

Several adjustments are recommended that will bolster Parks capital construction and maintenance. Funding of \$5.00 million is included to support escalating costs on existing Parks capital projects such as the Mount Vernon Rec Center, and \$2.50 million is included to support the turf field replacements scheduled for FY 2024. Funding of \$0.74 million is also included to replace capital equipment necessary to support various construction and maintenance tasks that serve park properties throughout the County. Finally, funding of \$0.50 million is included to support the Park Authority Forestry Operations Division. In addition to these adjustments, \$5.96 million of the Capital Sinking Fund allocation noted above will provide for infrastructure replacement and upgrades at Park Authority facilities and \$1.00 million noted above will provide energy improvements at Park Authority facilities. Support for the Park Authority in this package totals \$15.7 million.

#### New Facilities/Facility Improvements

Multiple adjustments are included to support improvements at County facilities and construction of new facilities. These include:

- \$7.00 million to support building and site improvements at the Workhouse Campus, including structural repairs, exterior envelop restoration, paving, lighting, and grading improvements.
- \$5.00 million for the construction escalation reserve to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending 20 to 30 percent or more than previously approved budgets.

- \$5.00 million to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof.
- \$3.00 million to support space realignment and reconfiguration projects at the Government Center complex and throughout the County to increase operational efficiencies and sustainability. As part of this effort, leases will be reviewed for elimination or reduction by redesigning and maximizing County-owned space.
- \$3.00 million to support the temporary re-location of clinical services from the Joseph Willard Health Center during the renovation of that facility.
- \$0.80 million to support security assessments and improvements at County facilities, including upgrades to the security features at the offices of the members of the Board of Supervisors.

### IT Investments

Consistent with actions taken in prior years, funding for Information Technology (IT) projects was not included in the FY 2024 Adopted Budget Plan and was anticipated to be funded utilizing balances at quarterly reviews. IT project funding of \$14.51 million is included in this package. Major projects supported with this funding include the second year of a multiyear strategy for the replacement of voting machines, the replacement of the legacy inmate management system and modernization of the GIS infrastructure.

### Position Adjustments

A total of 32 new positions are recommended to be established as part of the *FY 2023 Carryover Review*. The majority of these positions – 18 in total – are included in the Fairfax-Falls Church Community Services Board as noted above to address the youth mental health crisis by establishing three teams of healthcare professionals that will provide youth services throughout the County. An additional 8 positions are included in Land Development Services to support to meet the critical needs of the Customer Technical Support Center due to increased market demand and to improve the agency’s ability to provide timely and high-quality services. Finally, 6 new positions are included in the Department of Human Resources, the Office of the County Attorney, and the Department of Management and Budget to support increased workload requirements associated with collective bargaining including administering grievance and dispute resolution procedures, facilitating the timely resolution of workplace disputes, and conducting fiscal impact studies of the agreements.

### Reserves

Over the past several years, the Board has consistently demonstrated its commitment to increasing the County’s reserve levels from the previous target of 5 percent of General Fund disbursements to the new target of 10 percent. The *FY 2023 Carryover Review* includes total reserve contributions of \$8.76 million, which maintain the Revenue Stabilization Reserve, Managed Reserve, and Economic Opportunity Reserves at their new target levels of 5 percent, 4 percent, and 1 percent of General Fund disbursements. The combined balance of the three reserves as a result of the adjustments included in the *FY 2023 Carryover Review* is 10 percent of General Fund disbursements, excluding one-time disbursements related to the ARPA Coronavirus State and Local Fiscal Recovery Funds.

**FY 2023 Audit Adjustments**

As the Board is aware, the financial audit of FY 2023 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2023 Annual Comprehensive Financial Report and in the audit package that is presented for the Board’s approval as part of the *FY 2024 Third Quarter Review*.

**Other Funds Adjustments**

Attachment VI of the *FY 2023 Carryover Review* details changes in other funds, including those which do not have a General Fund impact. This attachment includes a review of the FY 2023 fund expenditure and revenue variances and notes changes in FY 2024 expenditures. It should be noted that Fund S71100, Public School OPEB Trust, exceeded its expenditure authority in FY 2023 by \$1,024,711 due to higher than budgeted benefits paid. Supplemental Appropriation Resolution AS 23276 for FY 2023 is included in Attachment VI to reflect this increase.

**Carryover Administrative Adjustments**

The *FY 2023 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling \$248.89 million. These adjustments are divided into two categories – Allocations for Reserves/Capital and All Other Requirements – and include the following:

**ALLOCATIONS FOR RESERVES/CAPITAL**

***\$69.36 million, including \$66.21 million in reserve/capital contributions and \$3.15 million in associated reserve adjustments***

**Capital Sinking Fund**

		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	\$11,917,428
Fund 30020, Infrastructure Replacement and Upgrades	FY 2024 General Fund Transfer	\$17,876,145
Fund S31000, Public School Construction	FY 2024 General Fund Transfer	<u>\$9,931,192</u>
	<b>Net Cost</b>	<b>\$39,724,765</b>

The General Fund Transfer to capital funds is increased by \$39,724,765 in accordance with the recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was first established as a budgetary mechanism for funding infrastructure replacement and upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County’s unencumbered carryover balance after funding critical requirements, an amount of \$39,724,765 represents 30 percent and is allocated to separate Capital Sinking Fund projects.

The distribution of capital sinking funds is allocated as follows: 45 percent for Facilities Management Department (FMD), 25 percent for FCPS, 15 percent for the Park Authority, 7 percent for walkways, 5 percent for County maintained roads and service drives, and 3 percent for revitalization area improvements. The specific allocations include: \$17,876,145 for FMD, \$9,931,192 for FCPS, \$5,958,715 for Parks, \$2,780,733 for Walkways, \$1,986,238 for County-Owned Roads, and \$1,191,742 for Revitalization.

Each agency maintains a prioritized list of needed infrastructure replacement and upgrade projects and reviews that list periodically throughout the year. Once the Board approves the allocation of the Sinking Fund at the Carryover Review, funds become available for prioritized projects. The Sinking Fund is dedicated to projects that are capital in nature and considered an asset improvement. Sinking Fund dollars

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are not used for preventative maintenance, cleaning, debris removal or snow removal which are more operational in nature. In anticipation of the *FY 2023 Carryover Review* Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes ADA improvements at the Courthouse, HVAC replacements and Building Automation System replacements throughout the County.

The Park Authority continues to implement projects based on condition assessments, priority ranking and specific selection criteria. Projects are proposed at parks throughout the County and include playground repairs, trail and pedestrian bridge reinvestment, tennis and basketball court repairs, parking lot repairs and other priority projects. A condition inventory and assessment were completed for County-owned walkways and roads and Sinking Fund projects will continue to be implemented in priority order. In addition, many pedestrian bridges are deteriorating and are being repaired using Sinking Fund dollars. Finally, Revitalization area funding will continue to aide in reinvestment projects designed to enhance the appearance, functionality, and sustainability of the pedestrian environment in Commercial Revitalization Districts.

<b>Bicycle and Pedestrian Access</b>	<b>NON-RECURRING</b>
Fund 30050, Transportation Improvements	FY 2024 General Fund Transfer <u>\$26,483,177</u>
	<b>Net Cost \$26,483,177</b>

The General Fund transfer to Fund 30050, Transportation Improvements, is increased by \$26,483,177 to continue to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board’s directive, funding for this program is targeted at \$100 million over approximately six years and will be generated by setting aside 20 percent of year-end balances. Previous funding totaling \$30,208,830 has been approved for this program, bringing the total funding after this adjustment to \$56,692,007.

**OTHER REQUIREMENTS**

***\$179.53 million, including \$176.49 million in adjustments and \$3.03 million in associated reserve adjustments***

<b>ARPA Coronavirus State and Local Fiscal Recovery Funds</b>	<b>NON-RECURRING</b>
Agency 87, Unclassified Administrative Expenses	FY 2024 Expenditure <u>\$118,705,068</u>
	<b>Net Cost \$118,705,068</b>

Funding of \$118,705,068 is required to re-appropriate the stimulus funds balance from Agency 87, Unclassified Administrative Expenses, to the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The ARPA SLFRF gives broad flexibility in how funding can be used. This includes supporting the public health response, including services to address behavioral healthcare needs; providing housing, food, and job training assistance to workers and families; supporting small businesses and impacted sectors that have suffered negative economic impacts of the pandemic; supporting communities disproportionately impacted by the pandemic, through housing, education, and childcare assistance; and providing for replacement of lost revenue by state, local or tribal governments. These funds must be encumbered by December 31, 2024, and expended by December 31, 2026. Staff continues to submit reports to the Board of Supervisors regarding utilization of the funds and these

memorandums are available at <http://www.fairfaxcounty.gov/budget>. A new stimulus memo will be released prior to the September 19 Budget Committee meeting and Board action on Carryover.

**IT Project Support**

Fund 10040, IT Projects

	<b>NON-RECURRING</b>
FY 2024 General Fund Transfer	<u>\$14,506,533</u>
<b>Net Cost</b>	<b>\$14,506,533</b>

The General Fund transfer to Fund 10040, IT Projects, is increased by \$14,506,533 to support the funding of new and continued IT projects. As indicated in the FY 2024 Adopted Budget Plan, projects were anticipated to be funded with one-time balances as part of the *FY 2023 Carryover Review*. While increased baseline funding to support these investments is highly recommended, the County has successfully used one-time funds at Third Quarter and Carryover reviews to support technology initiatives due to limited funding. More details regarding the projects funded as part of this adjustment are included in the Other Funds Detail write-up for Fund 10040, IT Projects, on page 73 of this package.

**Workhouse Buildings and Site Improvements**

Fund 30010, General Construction and Contributions

	<b>NON-RECURRING</b>
FY 2024 General Fund Transfer	<u>\$7,000,000</u>
<b>Net Cost</b>	<b>\$7,000,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$7,000,000 to support building and site improvements at the Workhouse Campus. This funding will provide for unforeseen site conditions including additional structural repairs and exterior envelop restoration at the buildings known as Workhouse-13 and Workhouse-15, which are being renovated for future tenants. Additional funding will support the initial assessment and remediation of four unoccupied buildings known as Workhouse 1, 12, 17 and 18. Lastly, paving and lighting is required throughout the site and the ball field requires grading improvements. These site enhancements will begin the investment required to preserve the infrastructure of this historic campus. Additional funding will be required in future years and reflected in the County’s Capital Improvement Program to continue to support the master planning process for the campus.

**Construction Escalation Reserve**

Fund 30010, General Construction and Contributions  
 Fund 30070, Public Safety Construction

	<b>NON-RECURRING</b>
FY 2024 General Fund Transfer	\$1,000,000
FY 2024 General Fund Transfer	<u>\$4,000,000</u>
<b>Net Cost</b>	<b>\$5,000,000</b>

The General Fund transfers to Fund 30010, General Construction and Contributions, and Fund 30070, Public Safety Construction, are increased by a total \$5,000,000 to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending 20 to 30 percent or more than previously approved budgets. These increases are primarily due to market inflation and disruptions to global supply chains. Price increases have been experienced in many commodities and materials utilized in construction projects, particularly electrical and mechanical systems and component parts.



**Emergency Systems Failures**

**NON-RECURRING**

Fund 30020, Infrastructure Replacement and Upgrades	FY 2024 General Fund Transfer	<u>\$5,000,000</u>
	<b>Net Cost</b>	<b>\$5,000,000</b>

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$5,000,000 to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof. The County has limited capacity to deal with these types of system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

**Park Authority CIP Projects**

**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$5,000,000</u>
	<b>Net Cost</b>	<b>\$5,000,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$5,000,000 to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority is experiencing inflation and project cost escalation on existing projects such as the Mount Vernon Rec Center renovation. Additional funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. As directed by the Board of Supervisors, staff has been working with the Park Authority to appropriately size annual bond sales and to develop future bond referendum proposals that both address Park Authority needs and conform to the County’s overall limitations. As noted in the FY 2024 and FY 2025 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum.

**Environmental Energy Initiatives**

**NON-RECURRING**

Fund 30015, Environmental and Energy Programs	FY 2024 General Fund Transfer	<u>\$4,600,000</u>
	<b>Net Cost</b>	<b>\$4,600,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$4,600,000 to support energy initiatives. Funding of \$3,000,000 will support continued building energy improvements performed by Energy Service Companies (ESCOs), pursuant to the energy and water use efficiency targets outlined in the Board of Supervisors’ Operational Energy Strategy (OES). The OES identifies numerous supporting actions to achieve these targets, including the performance of facility energy audits to identify energy-saving opportunities at existing facilities and the implementation of energy retrofits at those facilities. The resulting reductions in energy use help mitigate escalating energy costs and promote a more sustainable future for Fairfax County. Investment grade audits (IGAs) are now underway at three major sites to explore building energy retrofit opportunities including the McConnell Public Safety and Transportation Operations Center, the Martha Washington Library and the Great Falls Library. Additional IGAs are also underway at eight other sites. These 11 IGAs are scheduled to be completed by the end of September 2023, and will identify recommended energy improvements at each site. Increased funding will ensure that the improvements identified as a result of these IGAs can proceed.

Funding of \$1,000,000 will support continued building energy improvements at Park Authority facilities. The Park Authority has identified several potential energy retrofit projects including Building Automation System (BAS) integration of air handling units; HVAC controls and lighting upgrades; specialty recreation lighting upgrades; and pumphouse and bathroom control upgrades for improved energy efficiency.

Finally, \$600,000 is required to continue the implementation of the Green Bank initiative. A green bank, or clean energy financing entity, can be a powerful catalyst in the community for greater investments in energy efficiency and renewable energy. In FY 2023, the County made substantial progress toward establishing a 501(c) (3) nonprofit green bank to serve the residential and business community of Fairfax County. Funds from a U.S. Department of Energy grant will provide some support for the launch of this entity. However, additional funds are required to enable the green bank to capitalize on emerging federal support and the commensurate growing interest in green banks.

**Space Realignment**

**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$3,000,000</u>
	<b>Net Cost</b>	<b>\$3,000,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$3,000,000 to support space realignment and reconfiguration projects at the Government Center complex and throughout the County. Resources will support both near- and long-term solutions for space redesign and reconfiguration of County owned space to increase operational efficiencies and sustainability. As part of this effort, leases will be reviewed for elimination or reduction by redesigning and maximizing County-owned space. Staff are reviewing options to move administrative services out of County leased space while maintaining leases where the delivery of client services is driven by location and when a County location is not within close proximity. In addition, several optimization projects are being considered to reconfigure cubicles by reducing their footprint and creating a more efficient layout with docking stations and built-in standing desks. Increased teleworking and digital record keeping have provided an opportunity to reexamine space and realize more efficiencies. The allocation of County space will be reviewed to make it more equitable while exploring opportunities for reorganizations and consolidations and short-term investments may be required to provide the flexibility for longer term efficiencies and sustainability.

**Willard Health Center Staff Relocation and Build Out**

**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$3,000,000</u>
	<b>Net Cost</b>	<b>\$3,000,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$3,000,000 to support the temporary re-location of clinical services from the Joseph Willard Health Center during the renovation of that facility. A temporary site has been identified to accommodate the Willard staff and provide services during construction. Partial funding for relocation of staff and services is already included in the project estimate; however, the cost to build out clinical space in a new leased facility in Springfield is significant. Simultaneously, the Health Department staff have been re-evaluating the location and condition of the current leased space in the Springfield area. The newly identified leased space will serve as a temporary site for Willard staff and a permanent site for other leased spaces in the Springfield area. The new leased space is closer to Springfield Town Center, located near public transit, in better condition than other Health Department spaces and would be an ideal location for the future. Funding of \$3.0 million would be required to offset the total cost of the clinical build out and move the Willard staff to the new leased location.

**Turf Field Replacement**

**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$2,500,000</u>
	<b>Net Cost</b>	<b>\$2,500,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$2,500,000 to support the turf field replacements scheduled for FY 2024. The Park Authority administers

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the County’s Synthetic Turf Replacement Program which includes a total of 79 fields (50 Park Authority and 29 Fairfax County Public Schools). A synthetic field is generally under warranty for up to eight years and the Park Authority manages to maintain fields to a useful life of up to 10 years. When a field reaches 10 years, the synthetic carpet and infill must be replaced to maintain safety and playability. The current program funding can support between four and five fields per year. Based on the current cost per replacement field and the inventory of fields required to be replaced in FY 2024 (nine fields) additional funding is required. In order to maintain the schedule of replacement, an additional \$2.2 million is required to complete the replacement of all nine fields, and an additional \$0.3 million is needed to begin the design process for the 11 fields scheduled for replacement in FY 2025. Future funding will be required to complete additional fields as they reach the end of their useful life.

<b>LED Streetlight Conversion</b>		<b>NON-RECURRING</b>
Fund 30015, Environmental and Energy Programs	FY 2024 General Fund Transfer	<u>\$1,800,000</u>
	<b>Net Cost</b>	<b>\$1,800,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,800,000 for the fifth year of a five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights. As of June 2023, approximately 64 percent or 36,000 streetlights have been converted to LED and another 10,000 streetlight conversions are in Dominion’s queue to convert. The new LED streetlights are “Smart City Capable” with features being incorporated through added hardware and software upgrades. This conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO2e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented.

<b>Solar Panel Installations at County Facilities</b>		<b>NON-RECURRING</b>
Fund 30015, Environmental and Energy Programs	FY 2024 General Fund Transfer	<u>\$1,400,000</u>
	<b>Net Cost</b>	<b>\$1,400,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,400,000 to support solar panel installations at several County facilities. Solar panel installations will support the County’s self-generation of renewable energy in support of the Board of Supervisors’ renewable energy targets outlined in the Operational Energy Strategy (OES). The projects include new construction at the South County Police/Animal Shelter, the Patrick Henry Library, and the Fairview, Seven Corners, West Annandale and Tysons Fire Stations. Funding for these six sites allows projects to have solar installed by the general contractor within the normal project schedule, a more efficient approach than installing solar after the building is complete. These sites represent approximately 740 kW of total solar capacity to generate renewable energy on-site. Additional previously approved projects may need to be adjusted to cover increased costs associated with solar and other sustainability goals; however, going forward, all new projects will include these costs in the total funding estimates.

<b>District Capital Projects</b>		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$1,000,000</u>
	<b>Net Cost</b>	<b>\$1,000,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,000,000 to address small-scale capital projects in each Supervisory District. Funding of \$100,000 is

provided for each District and the Chairman to fund or leverage grant funding in support of capital projects within his/her District. As projects are identified, staff from the appropriate County agency can work directly with the individual Board office to develop project scopes and cost estimates. In the past, typical projects using this funding source included upgrades to existing streetlights, installation of new streetlights based on safety concerns and resident requests, construction of missing trail segments, walkways, or repairs to pedestrian bridges. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers and schools and will support the County’s One Fairfax commitment by providing resources to address gaps and support equitable access for all.

<b>Positions Supporting Collective Bargaining</b>		<b>RECURRING</b>
Agency 11, Department of Human Resources	FY 2024 Expenditure	\$185,853
Agency 17, Office of the County Attorney	FY 2024 Expenditure	\$202,363
Agency 20, Department of Management and Budget	FY 2024 Expenditure	\$225,027
Agency 89, Employee Benefits	FY 2024 Expenditure	<u>\$259,548</u>
	<b>Net Cost</b>	<b>\$872,791</b>
Agency 11, Department of Human Resources	FY 2025 Expenditure	\$263,779
Agency 17, Office of the County Attorney	FY 2025 Expenditure	\$288,544
Agency 20, Department of Management and Budget	FY 2025 Expenditure	\$297,540
Agency 89, Employee Benefits	FY 2025 Expenditure	<u>\$389,323</u>
	<b>Net Cost</b>	<b>\$1,239,186</b>

Funding of \$872,791 and 6/6.0 FTE positions is required to support the continued implementation of collective bargaining. During the 2020 Virginia General Assembly session, the Code of Virginia § 40.1-57.2 was revised to authorize collective bargaining for public employees beginning May 2021. The County’s Collective Bargaining Ordinance was approved by the Board of Supervisors on October 19, 2021, and negotiations have begun with the International Association of Firefighters (IAFF) and Southern States Police Benevolent Association (SSPBA). The tentative agreements reached as a result of these negotiations will go before the Board on December 5, 2023, where the Board must specify by resolution its good faith commitment to appropriate funding necessary for the County to meet its obligations under the agreements. General County Employee groups continue in their efforts to obtain the 30 percent showing of interest in order to file a petition to be recognized as the exclusive bargaining representative for this unit. Additional positions are necessary to recruit and train new employees in time for the implementation of the collective bargaining agreements, particularly in the areas of administering grievance and dispute resolution procedures and facilitating the timely resolution of workplace disputes. Resources are also provided to address workload requirements related to conducting legal and fiscal reviews, including personnel, benefits, and retirement issues. This funding supports 2/2.0 FTE new positions in the Department of Human Resources, 2/2.0 FTE new positions in the Office of the County Attorney and 2/2.0 FTE new positions in the Department of Management and Budget which are the lead central service agencies in the County negotiating and implementing the collective bargaining agreements. It is also anticipated that additional resources may be needed at the department level once the collective bargaining agreements are fully implemented. An additional funding request may be included in the FY 2025 Advertised Budget Plan to address this workload increase. Personnel Services provide a partial year cost of \$533,243 in FY 2024, with full-year costs of \$769,863 for FY 2025. Operational funding of \$80,000 will provide \$50,000 for consulting services to continue to support and administer a collective bargaining structure, with the remaining funding supporting operating costs associated with the new positions. It should be noted that an increase of \$259,548 in Fringe Benefits funding is included in Agency 89, Employee Benefits.

<b>Security Assessments and Improvements at County Facilities</b>		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$800,000</u>
	<b>Net Cost</b>	<b>\$800,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$800,000 to support security assessments and improvements at County facilities. Funding of \$500,000 will provide for upgrades to the security features at the nine members of the Board of Supervisors offices which are located throughout the County. Given the recent events locally and nationally, the Board of Supervisors office security was audited, and improvements were identified. The Department of Emergency Management and Security will complete a building assessment for all nine Board offices to identify the necessary equipment, systems, and training to provide enhanced security. An additional \$300,000 will provide for an assessment on Security Access and Control Systems. County agencies have been experiencing an increase in access and control system failures and funding will help identify systems that may have outdated and failing equipment.

<b>Park Authority Replacement Capital Equipment</b>		<b>NON-RECURRING</b>
Agency 51, Park Authority	FY 2024 Expenditure	<u>\$735,812</u>
	<b>Net Cost</b>	<b>\$735,812</b>

Funding of \$735,812 is required to replace capital equipment at or near the end of its useful life and is necessary to support various construction and maintenance tasks that serve park properties throughout the County. The Park Authority will use this funding to replace equipment to include replacement of gas utility vehicles with electric utility vehicles and utility tractors to support athletic field maintenance efforts and forestry operations, material handling buggies which will allow maintenance in tight spaces where larger dump trucks do not have access, and skid steers for hard-to-reach maintenance areas. This replacement equipment is critical to systemwide maintenance and upkeep efforts.

<b>Park Authority Forestry Operations</b>		<b>RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$500,000</u>
	<b>Net Cost</b>	<b>\$500,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$500,000 to support the Park Authority Forestry Operations Division. Forestry Operations staff conduct tree inspections and the removal of dead or dying, high-risk trees on parkland County-wide. These trees pose a significant safety risk to human life and infrastructure. The Park Authority is currently focusing on high priority trees and maintains a significant backlog of medium and low risk tree work. On average the Forestry Operations Division responds to over 2,000 public inquiries per fiscal year. An increased volume of reported tree failures posing a risk to life and property as well as staffing challenges have resulted in a higher dependency on contracted services. This funding will help address the ongoing tree work needs throughout the County.

<b>Library Collections</b>		<b>NON-RECURRING</b>
Agency 52, Fairfax County Public Library	FY 2024 Expenditure	<u>\$300,000</u>
	<b>Net Cost</b>	<b>\$300,000</b>

Funding of \$300,000 is required to enhance the Fairfax County Public Library’s collection development activities. County libraries continue to see skyrocketing uses of eBooks with more than 2.5 million uses in FY 2022, as well as print circulation gradually returning to pre-COVID 19 pandemic levels. Some popular

materials have wait times of over six months, creating equitable access issues. The additional funding allows for the purchase and maintenance of materials to better meet the increased demand.

<b>CECAP Implementation</b>		<b>NON-RECURRING</b>
Fund 30015, Environmental and Energy Programs	FY 2024 General Fund Transfer	<u>\$250,000</u>
	<b>Net Cost</b>	<b>\$250,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$250,000 to continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP). CECAP support is focused on implementing strategies and actions to reduce the amount of greenhouse gases emitted in Fairfax County. Funding has previously provided consulting services for technical analysis and plan development as well as outreach materials. The consulting services supported community outreach and engagement, including the facilitation of meetings and development of an interactive, online web presence. This funding will begin to address implementation needs.

<b>Illegal Sign Removal Program</b>		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2024 General Fund Transfer	<u>\$233,000</u>
	<b>Net Cost</b>	<b>\$233,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$233,000 to provide the remaining annual funding required to contract for the removal of illegal signs in the right-of-way. Partial year funding of \$217,308 was approved as part of the *FY 2023 Third Quarter Review* to begin funding this program and remaining funding of \$233,000 will fully fund this program in FY 2024. In Virginia, the state-maintained right-of-way includes property along a roadway, on either side and in the median. It must be kept clear for motorist safety and to allow road crews room to work. Signs and advertisements are prohibited within the limits of the highway and removal efforts were previously supported by the Office of the Sheriff’s Community Labor Force (CLF) which has since been suspended. This funding will support contractors to act on behalf of the County to remove illegal signs and improve the safety and appearance of roads in the County. It should be noted that illegal sign removal expenses may be an appropriate use of plastic bag tax revenues in the future.

<b>Personnel Services Adjustment</b>		<b>RECURRING</b>
Agency 25, Business Planning and Support	FY 2024 Expenditure	<u>\$197,000</u>
	<b>Net Cost</b>	<b>\$197,000</b>
Agency 25, Business Planning and Support	FY 2025 Expenditure	<u>\$197,000</u>
	<b>Net Cost</b>	<b>\$197,000</b>

Funding of \$197,000 is required for Personnel Services in Agency 25, Business Planning and Support. In FY 2023, 1/1.0 FTE position was transferred from Fund 40100, Stormwater Services, to serve as a Sustainability Officer and provide enterprise-level coordination and high-level policy related to the County’s sustainability efforts. This was an out-of-cycle transfer and no funding was provided at the time.

<b>Increased Juror Fees</b>		<b>RECURRING</b>
Agency 80, Circuit Court	FY 2024 Expenditure	<u>\$93,317</u>
	<b>Net Cost</b>	<b>\$93,317</b>
Agency 80, Circuit Court	FY 2025 Expenditure	<u>\$93,317</u>
	<b>Net Cost</b>	<b>\$93,317</b>

Funding of \$93,317 is required to implement a state-mandated increase in juror fees paid by the County. Previously, jurors were paid \$30 per day for their services on jury duty. Senate Bill 789 was passed by the Virginia General Assembly during the 2023 Legislative Session which increases jury duty allowance to \$50 per day. It was signed by the Governor on March 22, 2023, and went into effect July 1, 2023. The additional funding is to ensure Circuit Court has adequate budget to pay its juror fees.

<b>Hiring Incentive Program</b>		<b>NON-RECURRING</b>
Agency 87, Unclassified Administrative Expenses	FY 2024 Expenditure	(\$186,250)
Fund 60010, Department of Vehicle Services	FY 2024 General Fund Transfer	<u>\$186,250</u>
	<b>Net Cost</b>	<b>\$0</b>

At the October 18, 2022, meeting of the Personnel and Reorganization Committee, the Board of Supervisors was briefed on the Hiring Incentive Program. One of these initiatives included implementing a \$2,500 incentive for those classifications requiring a commercial driver’s license (CDL). This funding represents bonuses for CDL drivers in the Department of Vehicle Services and is funded through the utilization of a portion of the Hiring Incentive Bonus Program Reserve, resulting in no net impact to the General Fund. The Hiring Incentive Bonus Program Reserve was established by the Board of Supervisors as part of the *FY 2022 Carryover Review* in Agency 87, Unclassified Administrative Expenses, to support recruitment and retention efforts.

<b>Resource Alignment</b>		<b>RECURRING</b>
Agency 08, Facilities Management Department	FY 2024 Expenditure	(\$76,147)
Agency 79, Department of Neighborhood and Community Services	FY 2024 Expenditure	<u>\$76,147</u>
	<b>Net Cost</b>	<b>\$0</b>
Agency 08, Facilities Management Department	FY 2025 Expenditure	(\$76,147)
Agency 79, Department of Neighborhood and Community Services	FY 2025 Expenditure	<u>\$76,147</u>
	<b>Net Cost</b>	<b>\$0</b>

Net funding of \$76,147 is transferred from Agency 08, Facilities Management Department (FMD), to Agency 79, Department of Neighborhood and Community Services (NCS), to support a position that was transferred from Agency 08, FMD, to Agency 79, NCS, to better align resources and work requirements in FY 2024. This action has no net impact to the General Fund.

<b>Reserve Adjustments</b>		<b>NON-RECURRING</b>
Fund 10015, Economic Opportunity Reserve	FY 2024 General Fund Transfer	<u>\$1,083,876</u>
	<b>Net Cost</b>	<b>\$1,083,876</b>

The transfer from the General Fund to Fund 10015, Economic Opportunity Reserve, is increased by a total of \$1,083,876 based on revised FY 2024 Total General Fund Disbursement levels. This is consistent with the County’s reserve policy. The Revenue Stabilization Reserve, Managed Reserve and Economic Opportunity Reserve are fully funded at their target levels.

***FY 2023 Carryover Review***

It should be noted that an additional \$7,672,131 is also allocated to the Managed Reserve as part of the *FY 2023 Carryover Review*, for a total General Fund increase to reserves of \$8,756,007.

**Consideration Items**

At this time, there is one consideration item from the Board of Supervisors. This item, introduced by Supervisor Gross, proposes to enhance the design of the Annandale Civic Space by including elements such as lighting and modifications to the parking lot at a cost of \$100,000.

**Additional Adjustments in Other Funds**

Total FY 2024 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$2.72 billion over the FY 2024 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$140.49 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2024 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$709.63 million, excluding debt service, over the FY 2024 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

**Summary of Recommended Actions**

*In summary, I am recommending that the Board take the following actions:*

Approve Supplemental Appropriation Resolutions AS 23276 and AS 24009 as well as Fiscal Planning Resolution AS 24900 to provide expenditure authorization for FY 2023 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of \$52.57 million in General Fund encumbrances related to Direct Expenditures from FY 2023 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered commitments totaling \$15.58 million as detailed in Attachment IV.
- Board appropriation of General Fund administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$427.18 million, or an increase of \$290.12 million, as detailed in Attachment V.
- Board appropriation of remaining Other Funds Carryover. Details are available in Attachment I, Carryover Expenditures by Fund; in Attachment VI, Other Funds Detail; and in Attachment C, Fairfax County School Board’s FY 2023 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.



**ATTACHMENT I:**  
**SCHEDULES**

**FY 2023 CARRYOVER FUND STATEMENT  
FUND 10001, GENERAL FUND**

	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Beginning Balance</b>	\$581,518,953	\$581,518,953	\$0	\$204,451,288	\$204,451,288	\$0	\$0	\$0	\$526,291,630	\$321,840,342
<b>Revenue</b>										
Real Property Taxes	\$3,206,874,367	\$3,218,712,892	\$11,838,525	\$3,372,250,645	\$3,372,250,645	\$0	\$0	\$0	\$3,372,250,645	\$0
Personal Property Taxes <sup>1</sup>	537,443,717	559,004,660	21,560,943	526,141,071	526,141,071	0	0	0	526,141,071	0
General Other Local Taxes	599,288,987	609,760,977	10,471,990	608,008,172	608,008,172	0	0	0	608,008,172	0
Permit, Fees & Regulatory Licenses	9,404,120	9,839,241	435,121	9,835,922	9,835,922	0	0	0	9,835,922	0
Fines & Forfeitures	7,275,494	7,873,896	598,402	7,476,019	7,476,019	0	0	0	7,476,019	0
Revenue from Use of Money and Property	104,286,843	118,639,690	14,352,847	126,702,223	126,702,223	0	0	0	126,702,223	0
Charges for Services	59,083,001	63,005,080	3,922,079	63,309,540	63,309,540	0	0	0	63,309,540	0
Revenue from the Commonwealth <sup>1</sup>	318,587,738	317,442,230	(1,145,508)	325,664,270	325,664,270	0	0	0	325,664,270	0
Revenue from the Federal Government	40,980,882	48,012,680	7,031,798	40,950,532	40,950,532	0	0	0	40,950,532	0
Recovered Costs/Other Revenue	17,497,470	20,062,158	2,564,688	17,419,244	17,419,244	0	0	0	17,419,244	0
<b>Total Revenue</b>	<b>\$4,900,722,619</b>	<b>\$4,972,353,504</b>	<b>\$71,630,885</b>	<b>\$5,097,757,638</b>	<b>\$5,097,757,638</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,097,757,638</b>	<b>\$0</b>
<b>Transfers In</b>										
Fund 40030 Cable Communications	\$2,527,936	\$2,527,936	\$0	\$2,679,707	\$2,679,707	\$0	\$0	\$0	\$2,679,707	\$0
Fund 40040 Fairfax-Falls Church Community Services Board	10,000,000	10,000,000	0	0	0	0	0	0	0	0
Fund 40080 Integrated Pest Management	151,000	151,000	0	151,000	151,000	0	0	0	151,000	0
Fund 40100 Stormwater Services	1,400,000	1,400,000	0	1,400,000	1,400,000	0	0	0	1,400,000	0
Fund 40130 Leaf Collection	54,000	54,000	0	54,000	54,000	0	0	0	54,000	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	494,000	494,000	0	0	0	494,000	0
Fund 40150 Refuse Disposal	707,000	707,000	0	707,000	707,000	0	0	0	707,000	0
Fund 40170 I-95 Refuse Disposal	209,000	209,000	0	209,000	209,000	0	0	0	209,000	0
Fund 40200 Land Development Services	350,000	350,000	0	350,000	350,000	0	0	0	350,000	0
Fund 69010 Sewer Operation and Maintenance	3,000,000	3,000,000	0	3,000,000	3,000,000	0	0	0	3,000,000	0
Fund 80000 Park Revenue and Operating	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
<b>Total Transfers In</b>	<b>\$19,712,936</b>	<b>\$19,712,936</b>	<b>\$0</b>	<b>\$9,864,707</b>	<b>\$9,864,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,864,707</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$5,501,954,508</b>	<b>\$5,573,585,393</b>	<b>\$71,630,885</b>	<b>\$5,312,073,633</b>	<b>\$5,312,073,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,633,913,975</b>	<b>\$321,840,342</b>
<b>Direct Expenditures</b>										
Personnel Services	\$948,913,697	\$918,937,786	(\$29,975,911)	\$1,075,103,744	\$1,073,659,214	\$0	\$2,066,849	\$543,993	\$1,076,270,056	\$2,610,842
Operating Expenses	653,029,747	418,070,919	(234,958,828)	385,157,129	386,601,659	46,103,508	13,510,793	119,178,385	565,394,345	178,792,686
Recovered Costs	(37,092,794)	(33,584,500)	3,508,294	(37,051,004)	(37,051,004)	0	0	0	(37,051,004)	0
Capital Equipment	11,512,044	37,025,236	25,513,192	631,600	631,600	6,312,770	0	735,812	7,680,182	7,048,582
Fringe Benefits	430,713,623	416,417,419	(14,296,204)	492,890,074	492,890,074	153,250	0	259,548	493,302,872	412,798
<b>Total Direct Expenditures</b>	<b>\$2,007,076,317</b>	<b>\$1,756,866,860</b>	<b>(\$250,209,457)</b>	<b>\$1,916,731,543</b>	<b>\$1,916,731,543</b>	<b>\$52,569,528</b>	<b>\$15,577,642</b>	<b>\$120,717,738</b>	<b>\$2,105,596,451</b>	<b>\$188,864,908</b>
<b>Transfers Out</b>										
Fund S10000 School Operating	\$2,275,310,924	\$2,275,310,924	\$0	\$2,419,409,875	\$2,419,409,875	\$0	\$0	\$0	\$2,419,409,875	\$0
Fund S31000 School Construction	32,553,312	32,553,312	0	15,600,000	15,600,000	0	0	9,931,192	25,531,192	9,931,192
Fund 10010 Revenue Stabilization <sup>2</sup>	17,406,188	17,406,188	0	0	0	0	0	0	0	0
Fund 10015 Economic Opportunity Reserve <sup>2</sup>	3,841,177	3,841,177	0	0	0	0	0	1,083,876	1,083,876	1,083,876
Fund 10020 Community Funding Pool	12,928,260	12,928,260	0	12,897,910	12,897,910	0	0	0	12,897,910	0
Fund 10030 Contributory Fund	18,504,577	18,504,577	0	19,795,696	19,795,696	0	0	0	19,795,696	0
Fund 10040 Information Technology Projects	29,687,280	29,687,280	0	0	0	0	0	14,506,533	14,506,533	14,506,533
Fund 20000 County Debt Service	133,672,574	133,672,574	0	137,780,516	137,780,516	0	0	0	137,780,516	0
Fund 20001 School Debt Service	199,868,947	199,868,947	0	200,028,432	200,028,432	0	0	0	200,028,432	0
Fund 30000 Metro Operations and Construction	53,046,270	53,046,270	0	53,046,270	53,046,270	0	0	0	53,046,270	0
Fund 30010 General Construction and Contributions	82,371,646	82,371,646	0	23,735,848	23,735,848	0	0	35,950,428	59,686,276	35,950,428
Fund 30015 Environmental and Energy Program	11,618,767	11,618,767	0	1,298,767	1,298,767	0	0	8,050,000	9,348,767	8,050,000
Fund 30020 Infrastructure Replacement and Upgrades	31,415,961	31,415,961	0	1,500,000	1,500,000	0	0	22,876,145	24,376,145	22,876,145

FY 2023 Carryover Review

**FY 2023 CARRYOVER FUND STATEMENT  
FUND 10001, GENERAL FUND**

	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Transfers Out (Cont.)</b>										
Fund 30050 Transportation Improvements	25,208,830	25,208,830	0	0	0	0	0	26,483,177	26,483,177	26,483,177
Fund 30070 Public Safety Construction	17,600,000	17,600,000	0	0	0	0	0	4,000,000	4,000,000	4,000,000
Fund 30300 Affordable Housing Development and Investment	18,000,000	18,000,000	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	42,965,059	42,965,059	0	42,965,059	42,965,059	0	0	0	42,965,059	0
Fund 40040 Fairfax-Falls Church Community Services Board	165,445,478	165,445,478	0	175,995,187	175,995,187	0	0	0	175,995,187	0
Fund 40045 Early Childhood Birth to 5	33,286,113	33,286,113	0	34,071,953	34,071,953	0	0	0	34,071,953	0
Fund 40090 E-911	10,618,392	10,618,392	0	13,593,295	13,593,295	0	0	0	13,593,295	0
Fund 40200 Land Development Services	898,000	898,000	0	0	0	0	0	0	0	0
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	4,432,654	4,432,654	0	0	0	4,432,654	0
Fund 60000 County Insurance	33,822,493	33,822,493	0	24,520,278	24,520,278	0	0	0	24,520,278	0
Fund 60010 Department of Vehicle Services	11,504,310	11,504,310	0	0	0	0	0	186,250	186,250	186,250
Fund 60020 Document Services Division	4,062,738	4,062,738	0	4,471,518	4,471,518	0	0	0	4,471,518	0
Fund 60030 Technology Infrastructure Services	7,191,593	7,191,593	0	3,221,580	3,221,580	0	0	0	3,221,580	0
Fund 73030 OPEB Trust	2,500,000	2,500,000	0	1,500,000	1,500,000	0	0	0	1,500,000	0
Fund 80000 Park Revenue and Operating	255,000	255,000	0	0	0	0	0	0	0	0
Fund 81400 FCRHA Asset Management	9,500,000	9,500,000	0	0	0	0	0	0	0	0
Fund 83000 Alcohol Safety Action Program	910,360	910,360	0	1,025,964	1,025,964	0	0	0	1,025,964	0
<b>Total Transfers Out</b>	<b>\$3,290,426,903</b>	<b>\$3,290,426,903</b>	<b>\$0</b>	<b>\$3,190,890,802</b>	<b>\$3,190,890,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123,067,601</b>	<b>\$3,313,958,403</b>	<b>\$123,067,601</b>
<b>Total Disbursements</b>	<b>\$5,297,503,220</b>	<b>\$5,047,293,763</b>	<b>(\$250,209,457)</b>	<b>\$5,107,622,345</b>	<b>\$5,107,622,345</b>	<b>\$52,569,528</b>	<b>\$15,577,642</b>	<b>\$243,785,339</b>	<b>\$5,419,554,854</b>	<b>\$311,932,509</b>
<b>Total Ending Balance</b>	<b>\$204,451,288</b>	<b>\$526,291,630</b>	<b>\$321,840,342</b>	<b>\$204,451,288</b>	<b>\$204,451,288</b>	<b>(\$52,569,528)</b>	<b>(\$15,577,642)</b>	<b>(\$243,785,339)</b>	<b>\$214,359,121</b>	<b>\$9,907,833</b>
Less:										
Managed Reserve <sup>2</sup>	\$204,451,288	\$204,451,288	\$0	\$204,451,288	\$204,451,288	\$0	\$0	\$7,672,131	\$212,123,419	\$7,672,131
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance <sup>3</sup>	0	118,705,068	118,705,068	0	0	0	0	0	0	0
<b>Total Available</b>	<b>\$0</b>	<b>\$203,135,274</b>	<b>\$203,135,274</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$52,569,528)</b>	<b>(\$15,577,642)</b>	<b>(\$251,457,470)</b>	<b>\$2,235,702</b>	<b>\$2,235,702</b>

<sup>1</sup> 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.

<sup>2</sup> The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2024.

<sup>3</sup> The ARPA Coronavirus State and Local Fiscal Recovery Funds Balance represents unspent federal stimulus funds as of year-end FY 2023. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2024 to allow for spending through the ARPA spending deadline of December 31, 2026.

## FY 2023 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>											
01	Board of Supervisors	\$7,012,852	\$5,963,478	(\$1,049,374)	\$7,631,068	\$7,631,068	\$0	\$0	\$0	\$7,631,068	\$0
02	Office of the County Executive	8,778,877	7,585,301	(1,193,576)	9,345,204	9,345,204	807,521	0	0	10,152,725	807,521
03	Department of Clerk Services	2,073,368	1,870,522	(202,846)	2,136,328	2,136,328	84,199	0	0	2,220,527	84,199
06	Department of Finance	9,494,846	8,780,950	(713,896)	9,914,607	9,914,607	116,238	0	0	10,030,845	116,238
11	Department of Human Resources	10,559,962	9,936,946	(623,016)	11,044,916	11,044,916	358,044	0	185,853	11,588,813	543,897
12	Department of Procurement and Material Management	9,262,004	7,599,676	(1,662,328)	9,161,673	9,161,673	565,870	0	0	9,727,543	565,870
13	Office of Public Affairs	2,676,524	2,262,671	(413,853)	2,904,184	2,904,184	65,843	0	0	2,970,027	65,843
15	Office of Elections	10,361,856	8,294,742	(2,067,114)	8,877,648	8,877,648	1,446,068	0	0	10,323,716	1,446,068
17	Office of the County Attorney	10,379,398	8,814,212	(1,565,186)	9,613,557	9,613,557	1,555,336	0	202,363	11,371,256	1,757,699
20	Department of Management and Budget	7,478,093	6,888,819	(589,274)	7,968,293	7,968,293	483,662	0	225,027	8,676,982	708,689
37	Office of the Financial and Program Auditor	458,432	207,642	(250,790)	470,890	470,890	0	0	0	470,890	0
41	Civil Service Commission	493,606	352,728	(140,878)	537,810	537,810	0	0	0	537,810	0
42	Office of the Independent Police Auditor	347,976	302,099	(45,877)	369,504	369,504	0	0	0	369,504	0
43	Office of the Police Civilian Review Panel	256,007	226,935	(29,072)	272,430	272,430	0	0	0	272,430	0
57	Department of Tax Administration	30,922,701	29,412,890	(1,509,811)	32,212,277	32,212,277	857,427	0	0	33,069,704	857,427
70	Department of Information Technology	41,859,266	41,590,019	(269,247)	43,728,869	43,728,869	131,762	0	0	43,860,631	131,762
	<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$152,415,768</b>	<b>\$140,089,630</b>	<b>(\$12,326,138)</b>	<b>\$156,189,258</b>	<b>\$156,189,258</b>	<b>\$6,471,970</b>	<b>\$0</b>	<b>\$613,243</b>	<b>\$163,274,471</b>	<b>\$7,085,213</b>
<b>Judicial Administration</b>											
80	Circuit Court and Records	\$13,551,209	\$13,260,386	(\$290,823)	\$14,415,024	\$14,415,024	\$14,753	\$0	\$93,317	\$14,523,094	\$108,070
82	Office of the Commonwealth's Attorney	9,939,028	8,472,594	(1,466,434)	9,009,884	9,009,884	619,427	0	0	9,629,311	619,427
85	General District Court	6,039,646	4,836,950	(1,202,696)	6,202,001	6,202,001	259,166	0	0	6,461,167	259,166
91	Office of the Sheriff	24,404,088	24,739,609	335,521	23,590,077	23,590,077	1,270,602	0	0	24,860,679	1,270,602
	<b>Total Judicial Administration</b>	<b>\$53,933,971</b>	<b>\$51,309,539</b>	<b>(\$2,624,432)</b>	<b>\$53,216,986</b>	<b>\$53,216,986</b>	<b>\$2,163,948</b>	<b>\$0</b>	<b>\$93,317</b>	<b>\$55,474,251</b>	<b>\$2,257,265</b>
<b>Public Safety</b>											
04	Department of Cable and Consumer Services	\$859,227	\$727,734	(\$131,493)	\$906,756	\$906,756	\$198	\$0	\$0	\$906,954	\$198
81	Juvenile and Domestic Relations District Court	27,691,181	24,021,263	(3,669,918)	29,374,610	29,374,610	250,286	0	0	29,624,896	250,286
90	Police Department	245,244,840	238,572,894	(6,671,946)	258,985,370	258,985,370	6,623,325	0	0	265,608,695	6,623,325
91	Office of the Sheriff	53,190,831	48,661,266	(4,529,565)	56,576,653	56,576,653	676,021	0	0	57,252,674	676,021
92	Fire and Rescue Department	239,720,080	236,563,814	(3,156,266)	253,399,211	253,399,211	2,732,677	0	0	256,131,888	2,732,677
93	Department of Emergency Management and Security	9,198,476	7,104,044	(2,094,432)	8,449,727	8,449,727	1,501,072	0	0	9,950,799	1,501,072
96	Department of Animal Sheltering	4,869,070	3,150,805	(1,718,265)	5,643,686	5,643,686	214,739	471,591	0	6,330,016	686,330
97	Department of Code Compliance	5,083,813	4,637,474	(446,339)	5,474,044	5,474,044	3,487	0	0	5,477,531	3,487
	<b>Total Public Safety</b>	<b>\$585,857,518</b>	<b>\$563,439,294</b>	<b>(\$22,418,224)</b>	<b>\$618,810,057</b>	<b>\$618,810,057</b>	<b>\$12,001,805</b>	<b>\$471,591</b>	<b>\$0</b>	<b>\$631,283,453</b>	<b>\$12,473,396</b>
<b>Public Works</b>											
08	Facilities Management Department	\$71,167,825	\$62,805,435	(\$8,362,390)	\$66,880,869	\$66,880,869	\$6,716,499	\$0	(\$76,147)	\$73,521,221	\$6,640,352
25	Business Planning and Support	1,276,146	1,232,421	(43,725)	1,354,980	1,354,980	27,106	0	197,000	1,579,086	224,106
26	Office of Capital Facilities	18,296,339	14,388,817	(3,907,522)	18,561,001	18,561,001	955,831	0	0	19,516,832	955,831
	<b>Total Public Works</b>	<b>\$90,740,310</b>	<b>\$78,426,673</b>	<b>(\$12,313,637)</b>	<b>\$86,796,850</b>	<b>\$86,796,850</b>	<b>\$7,699,436</b>	<b>\$0</b>	<b>\$120,853</b>	<b>\$94,617,139</b>	<b>\$7,820,289</b>
<b>Health and Welfare</b>											
67	Department of Family Services	\$154,242,481	\$145,756,701	(\$8,485,780)	\$168,229,552	\$168,229,552	\$3,424,795	\$0	\$0	\$171,654,347	\$3,424,795
71	Health Department	87,342,660	73,586,069	(13,756,591)	87,890,450	87,890,450	4,349,915	0	0	92,240,365	4,349,915
79	Department of Neighborhood and Community Services	108,786,548	88,587,089	(20,199,459)	106,250,773	106,250,773	9,490,672	1,000,000	76,147	116,817,592	10,566,819
	<b>Total Health and Welfare</b>	<b>\$350,371,689</b>	<b>\$307,929,859</b>	<b>(\$42,441,830)</b>	<b>\$362,370,775</b>	<b>\$362,370,775</b>	<b>\$17,265,382</b>	<b>\$1,000,000</b>	<b>\$76,147</b>	<b>\$380,712,304</b>	<b>\$18,341,529</b>

## FY 2023 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Parks and Libraries</b>											
51	Fairfax County Park Authority	\$31,990,364	\$31,471,033	(\$519,331)	\$34,335,941	\$34,335,941	\$309,357	\$0	\$735,812	\$35,381,110	\$1,045,169
52	Fairfax County Public Library	33,218,935	32,508,824	(710,111)	33,950,394	33,950,394	335,468	0	300,000	34,585,862	635,468
	<b>Total Parks and Libraries</b>	<b>\$65,209,299</b>	<b>\$63,979,857</b>	<b>(\$1,229,442)</b>	<b>\$68,286,335</b>	<b>\$68,286,335</b>	<b>\$644,825</b>	<b>\$0</b>	<b>\$1,035,812</b>	<b>\$69,966,972</b>	<b>\$1,680,637</b>
<b>Community Development</b>											
16	Economic Development Authority	\$9,543,870	\$9,402,552	(\$141,318)	\$9,479,384	\$9,479,384	\$141,313	\$0	\$0	\$9,620,697	\$141,313
30	Department of Economic Initiatives	2,219,914	1,870,599	(349,315)	2,297,804	2,297,804	274,947	0	0	2,572,751	274,947
35	Department of Planning and Development	16,322,168	14,021,183	(2,300,985)	16,303,725	16,303,725	1,555,690	0	0	17,859,415	1,555,690
38	Department of Housing and Community Development	34,037,461	30,004,244	(4,033,217)	34,810,582	34,810,582	2,989,090	0	0	37,799,672	2,989,090
39	Office of Human Rights and Equity Programs	2,035,319	1,631,231	(404,088)	2,108,425	2,108,425	3,043	0	0	2,111,468	3,043
40	Department of Transportation	11,805,310	9,744,498	(2,060,812)	11,833,438	11,833,438	1,204,829	0	0	13,038,267	1,204,829
	<b>Total Community Development</b>	<b>\$75,964,042</b>	<b>\$66,674,307</b>	<b>(\$9,289,735)</b>	<b>\$76,833,358</b>	<b>\$76,833,358</b>	<b>\$6,168,912</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,002,270</b>	<b>\$6,168,912</b>
<b>Nondepartmental</b>											
87	Unclassified Administrative Expenses (Nondepartmental)	\$200,532,246	\$67,721,127	(\$132,811,119)	\$0	\$0	\$0	\$14,106,051	\$118,518,818	\$132,624,869	\$132,624,869
89	Employee Benefits	432,051,474	417,296,574	(14,754,900)	494,227,924	494,227,924	153,250	0	259,548	494,640,722	412,798
	<b>Total Nondepartmental</b>	<b>\$632,583,720</b>	<b>\$485,017,701</b>	<b>(\$147,566,019)</b>	<b>\$494,227,924</b>	<b>\$494,227,924</b>	<b>\$153,250</b>	<b>\$14,106,051</b>	<b>\$118,778,366</b>	<b>\$627,265,591</b>	<b>\$133,037,667</b>
	<b>Total General Fund Direct Expenditures</b>	<b>\$2,007,076,317</b>	<b>\$1,756,866,860</b>	<b>(\$250,209,457)</b>	<b>\$1,916,731,543</b>	<b>\$1,916,731,543</b>	<b>\$52,569,528</b>	<b>\$15,577,642</b>	<b>\$120,717,738</b>	<b>\$2,105,596,451</b>	<b>\$188,864,908</b>

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

Fund	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>										
<b>General Fund Group</b>										
10001 General Fund	\$2,007,076,317	\$1,756,866,860	(\$250,209,457)	\$1,916,731,543	\$1,916,731,543	\$52,569,528	\$15,577,642	\$120,717,738	\$2,105,596,451	\$188,864,908
10015 Economic Opportunity Reserve	51,112,822	276,269	(50,836,553)	0	0	50,836,553	0	2,194,302	53,030,855	53,030,855
10020 Consolidated Community Funding Pool	13,576,193	12,529,767	(1,046,426)	12,897,910	12,897,910	1,046,426	0	0	13,944,336	1,046,426
10030 Contributory Fund	18,530,288	18,519,484	(10,804)	19,821,407	19,821,407	0	0	0	19,821,407	0
10040 Information Technology Projects	76,119,025	25,730,002	(50,389,023)	0	0	50,389,023	0	22,451,401	72,840,424	72,840,424
<b>Total General Fund Group</b>	<b>\$2,166,414,645</b>	<b>\$1,813,922,382</b>	<b>(\$352,492,263)</b>	<b>\$1,949,450,860</b>	<b>\$1,949,450,860</b>	<b>\$154,841,530</b>	<b>\$15,577,642</b>	<b>\$145,363,441</b>	<b>\$2,265,233,473</b>	<b>\$315,782,613</b>
<b>Debt Service Funds</b>										
20000 Consolidated Debt Service	\$345,284,406	\$339,861,449	(\$5,422,957)	\$344,211,866	\$344,211,866	\$0	\$0	\$3,139,752	\$347,351,618	\$3,139,752
<b>Capital Project Funds</b>										
30000 Metro Operations and Construction	\$91,727,334	\$89,520,098	(\$2,207,236)	\$92,499,083	\$92,499,083	\$2,207,236	\$0	\$85,353	\$94,791,672	\$2,292,589
30010 General Construction and Contributions	294,117,861	48,263,367	(245,854,494)	28,210,848	28,210,848	245,854,494	0	81,377,596	355,442,938	327,232,090
30015 Environmental and Energy Program	40,152,110	7,592,043	(32,560,067)	1,298,767	1,298,767	32,560,067	0	9,100,572	42,959,406	41,660,639
30020 Infrastructure Replacement and Upgrades	92,051,798	17,883,273	(74,168,525)	1,500,000	1,500,000	74,168,525	0	23,209,867	98,878,392	97,378,392
30030 Library Construction	103,287,604	7,716,463	(95,571,141)	0	0	95,571,141	0	0	95,571,141	95,571,141
30040 Contributed Roadway Improvement	50,822,357	3,403,480	(47,418,877)	0	0	47,418,877	0	2,464,547	49,883,424	49,883,424
30050 Transportation Improvements	85,310,922	6,904,139	(78,406,783)	0	0	78,406,783	0	26,483,177	104,889,960	104,889,960
30070 Public Safety Construction	320,857,279	46,202,500	(274,654,779)	0	0	274,654,778	0	10,277,817	284,932,595	284,932,595
30090 Pro Rata Share Drainage Construction	8,607,972	239,861	(8,368,111)	0	0	8,368,111	0	2,509,936	10,878,047	10,878,047
30300 Affordable Housing Development and Investment	125,019,368	43,938,044	(81,081,324)	37,062,736	37,062,736	81,081,324	0	1,056,529	119,200,589	82,137,853
30400 Park Authority Bond Construction	144,403,710	26,698,694	(117,705,016)	0	0	117,705,016	0	1,000,000	118,705,016	118,705,016
S31000 Public School Construction	683,906,438	242,453,438	(441,453,000)	232,570,043	232,570,043	0	0	295,176,026	527,746,069	295,176,026
<b>Total Capital Project Funds</b>	<b>\$2,040,264,753</b>	<b>\$540,815,400</b>	<b>(\$1,499,449,353)</b>	<b>\$393,141,477</b>	<b>\$393,141,477</b>	<b>\$1,057,996,352</b>	<b>\$0</b>	<b>\$452,741,420</b>	<b>\$1,903,879,249</b>	<b>\$1,510,737,772</b>
<b>Special Revenue Funds</b>										
40000 County Transit Systems	\$180,189,749	\$149,962,248	(\$30,227,501)	\$142,621,525	\$142,621,525	\$18,523,510	\$0	\$27,593,378	\$188,738,413	\$46,116,888
40010 County and Regional Transportation Projects	489,560,022	115,133,358	(374,426,664)	81,821,345	81,821,345	373,920,345	0	49,886,463	505,628,153	423,806,808
40030 Cable Communications	17,233,864	9,533,885	(7,699,979)	11,081,789	11,081,789	1,444,472	0	4,993,579	17,519,840	6,438,051
40040 Fairfax-Falls Church Community Services Board	212,141,714	187,442,697	(24,699,017)	213,152,093	213,152,093	5,302,902	0	913,915	219,368,910	6,216,817
40045 Early Childhood Birth to 5	33,905,610	26,974,377	(6,931,233)	34,287,913	34,287,913	813,241	0	0	35,101,154	813,241
40050 Reston Community Center	10,895,545	9,403,364	(1,492,181)	10,712,873	10,712,873	544,344	0	1,673,165	12,930,382	2,217,509
40060 McLean Community Center	8,437,170	6,430,427	(2,006,743)	7,485,115	7,485,115	1,436,236	0	(587,541)	8,333,810	848,695
40070 Burgundy Village Community Center	113,154	26,922	(86,232)	48,856	48,856	341	0	0	49,197	341
40080 Integrated Pest Management Program	3,648,377	2,540,006	(1,108,371)	3,573,760	3,573,760	116,588	0	0	3,690,348	116,588
40090 E-911	78,378,033	53,397,642	(24,980,391)	60,784,236	60,784,236	19,443,919	0	0	80,228,155	19,443,919
40100 Stormwater Services	285,642,251	95,286,213	(190,356,038)	99,402,650	99,402,650	189,444,801	0	20,874,159	309,721,610	210,318,960
40110 Dulles Rail Phase I Transportation Improvement District	14,008,250	13,809,104	(199,146)	13,827,300	13,827,300	0	0	3,100,000	16,927,300	3,100,000
40120 Dulles Rail Phase II Transportation Improvement District	39,100,000	38,626,700	(473,300)	12,717,351	12,717,351	0	0	27,700,000	40,417,351	27,700,000
40125 Metrorail Parking System Pledged Revenue	16,294,543	13,664,077	(2,630,466)	13,159,957	13,159,957	2,630,466	0	(4,534,974)	11,255,449	(1,904,508)
40130 Leaf Collection	3,648,462	3,148,887	(499,575)	2,971,662	2,971,662	197,308	0	0	3,168,970	197,308
40140 Refuse Collection and Recycling Operations	24,351,099	21,882,997	(2,468,102)	24,440,527	24,440,527	1,513,558	0	408,020	26,362,105	1,921,578
40150 Refuse Disposal	69,269,337	65,999,632	(3,269,705)	62,595,753	62,595,753	2,967,596	0	0	65,563,349	2,967,596
40170 I-95 Refuse Disposal	20,283,895	9,912,850	(10,371,045)	12,324,301	12,324,301	9,671,822	0	0	21,996,123	9,671,822
40180 Tysons Service District	18,279,764	163,803	(18,115,961)	0	0	18,115,961	0	0	18,115,961	18,115,961
40190 Reston Service District	4,332,914	0	(4,332,914)	0	0	4,332,914	0	0	4,332,914	4,332,914
40200 Land Development Services <sup>1</sup>	47,640,462	45,970,012	(1,670,450)	49,183,907	49,183,907	278,522	0	817,283	50,279,712	1,095,805
40300 Housing Trust	22,598,442	3,639,666	(18,958,776)	3,593,342	3,593,342	18,958,776	0	1,319,245	23,871,363	20,278,021

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

Fund	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>										
50000 Federal/State Grants	492,471,074	198,912,228	(293,558,846)	137,057,400	137,057,400	261,316,681	0	28,805,854	427,179,935	290,122,535
50800 Community Development Block Grant	12,997,227	7,886,015	(5,111,212)	5,918,926	5,918,926	5,111,212	0	1,478,277	12,508,415	6,589,489
50810 HOME Investment Partnerships Grant	13,381,952	2,531,181	(10,850,771)	2,471,231	2,471,231	10,850,770	0	(7,357)	13,314,644	10,843,413
S10000 Public School Operating	3,669,205,125	3,317,488,147	(351,716,978)	3,486,166,734	3,486,166,734	0	0	321,632,746	3,807,799,480	321,632,746
S40000 Public School Food and Nutrition Services	138,983,173	92,711,807	(46,271,366)	135,643,195	135,643,195	0	0	6,935,663	142,578,858	6,935,663
S43000 Public School Adult and Community Education	8,790,031	8,038,635	(751,396)	9,430,318	9,430,318	0	0	(184,137)	9,246,181	(184,137)
S50000 Public School Grants & Self Supporting Programs	192,484,250	86,131,602	(106,352,648)	97,436,300	97,436,300	99,982,529	0	0	197,418,829	99,982,529
<b>Total Special Revenue Funds</b>	<b>\$6,128,265,489</b>	<b>\$4,586,648,482</b>	<b>(\$1,541,617,007)</b>	<b>\$4,733,910,359</b>	<b>\$4,733,910,359</b>	<b>\$1,046,918,814</b>	<b>\$0</b>	<b>\$492,817,738</b>	<b>\$6,273,646,911</b>	<b>\$1,539,736,552</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$10,680,229,293</b>	<b>\$7,281,247,713</b>	<b>(\$3,398,981,580)</b>	<b>\$7,420,714,562</b>	<b>\$7,420,714,562</b>	<b>\$2,259,756,696</b>	<b>\$15,577,642</b>	<b>\$1,094,062,351</b>	<b>\$10,790,111,251</b>	<b>\$3,369,396,689</b>
<b>PROPRIETARY FUNDS</b>										
<b>Internal Service Funds</b>										
60000 County Insurance	\$45,464,689	\$24,571,997	(\$20,892,692)	\$35,245,740	\$35,245,740	\$15,176	\$0	\$10,310,356	\$45,571,272	\$10,325,532
60010 Department of Vehicle Services	98,727,792	81,927,482	(16,800,310)	86,288,707	86,288,707	7,905,206	0	2,302,350	96,496,263	10,207,556
60020 Document Services	9,942,104	9,266,643	(675,461)	9,502,037	9,502,037	273,482	0	0	9,775,519	273,482
60030 Technology Infrastructure Services	68,479,640	53,640,556	(14,839,084)	56,815,951	56,815,951	5,575,207	0	4,457,593	66,848,751	10,032,800
60040 Health Benefits	219,117,663	176,206,871	(42,910,792)	195,984,912	195,984,912	0	0	49,459,016	245,443,928	49,459,016
S60000 Public School Insurance	25,981,052	25,780,151	(200,901)	27,455,880	27,455,880	0	0	(2,399,418)	25,056,462	(2,399,418)
S62000 Public School Health and Flexible Benefits	580,649,848	508,959,083	(71,690,765)	588,316,704	588,316,704	0	0	(11,580,125)	576,736,579	(11,580,125)
<b>Total Internal Service Funds</b>	<b>\$1,048,362,788</b>	<b>\$880,352,783</b>	<b>(\$168,010,005)</b>	<b>\$999,609,931</b>	<b>\$999,609,931</b>	<b>\$13,769,071</b>	<b>\$0</b>	<b>\$52,549,772</b>	<b>\$1,065,928,774</b>	<b>\$66,318,843</b>
<b>Enterprise Funds</b>										
69010 Sewer Operation and Maintenance	\$133,114,994	\$120,111,491	(\$13,003,503)	\$125,869,695	\$125,869,695	\$9,594,639	\$0	\$0	\$135,464,334	\$9,594,639
69020 Sewer Bond Parity Debt Service	33,503,257	33,221,078	(282,179)	40,104,264	40,104,264	0	0	0	40,104,264	0
69040 Sewer Bond Subordinate Debt Service	22,358,883	21,559,653	(799,230)	22,321,942	22,321,942	0	0	0	22,321,942	0
69300 Sewer Construction Improvements	157,971,611	69,047,632	(88,923,979)	90,000,000	90,000,000	88,923,979	0	0	178,923,979	88,923,979
69310 Sewer Bond Construction	137,321,230	52,981,944	(84,339,286)	210,000,000	210,000,000	84,339,286	0	1,877,736	296,217,022	86,217,022
<b>Total Enterprise Funds</b>	<b>\$484,269,975</b>	<b>\$296,921,798</b>	<b>(\$187,348,177)</b>	<b>\$488,295,901</b>	<b>\$488,295,901</b>	<b>\$182,857,904</b>	<b>\$0</b>	<b>\$1,877,736</b>	<b>\$673,031,541</b>	<b>\$184,735,640</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,532,632,763</b>	<b>\$1,177,274,581</b>	<b>(\$355,358,182)</b>	<b>\$1,487,905,832</b>	<b>\$1,487,905,832</b>	<b>\$196,626,975</b>	<b>\$0</b>	<b>\$54,427,508</b>	<b>\$1,738,960,315</b>	<b>\$251,054,483</b>
<b>FIDUCIARY FUNDS</b>										
<b>Agency Funds</b>										
70000 Route 28 Taxing District	\$12,156,271	\$11,068,078	(\$1,088,193)	\$12,084,290	\$12,084,290	\$0	\$0	\$5,073	\$12,089,363	\$5,073
70040 Mosaic District Community Development Authority	4,881,435	4,881,435	0	4,880,561	4,880,561	0	0	0	4,880,561	0
<b>Total Agency Funds</b>	<b>\$17,037,706</b>	<b>\$15,949,513</b>	<b>(\$1,088,193)</b>	<b>\$16,964,851</b>	<b>\$16,964,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,073</b>	<b>\$16,969,924</b>	<b>\$5,073</b>
<b>Trust Funds</b>										
73000 Employees' Retirement Trust	\$460,904,094	\$439,748,206	(\$21,155,888)	\$464,581,724	\$464,581,724	\$0	\$0	\$0	\$464,581,724	\$0
73010 Uniformed Employees Retirement Trust	159,226,421	150,986,711	(8,239,710)	157,871,380	157,871,380	0	0	0	157,871,380	0
73020 Police Retirement Trust	126,447,679	125,415,164	(1,032,515)	132,479,377	132,479,377	0	0	0	132,479,377	0
73030 OPEB Trust	24,467,548	13,368,087	(11,099,461)	15,014,669	15,014,669	0	0	0	15,014,669	0
S71000 Educational Employees' Retirement	230,059,601	213,367,857	(16,691,744)	240,743,212	240,743,212	0	0	63,909	240,807,121	63,909
S71100 Public School OPEB Trust	16,876,500	17,901,211	1,024,711	18,302,500	18,302,500	0	0	0	18,302,500	0
<b>Total Trust Funds</b>	<b>\$1,017,981,843</b>	<b>\$960,787,236</b>	<b>(\$57,194,607)</b>	<b>\$1,028,992,862</b>	<b>\$1,028,992,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,909</b>	<b>\$1,029,056,771</b>	<b>\$63,909</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,035,019,549</b>	<b>\$976,736,749</b>	<b>(\$58,282,800)</b>	<b>\$1,045,957,713</b>	<b>\$1,045,957,713</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,982</b>	<b>\$1,046,026,695</b>	<b>\$68,982</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$13,247,881,605</b>	<b>\$9,435,259,043</b>	<b>(\$3,812,622,562)</b>	<b>\$9,954,578,107</b>	<b>\$9,954,578,107</b>	<b>\$2,456,383,671</b>	<b>\$15,577,642</b>	<b>\$1,148,558,841</b>	<b>\$13,575,098,261</b>	<b>\$3,620,520,154</b>
<b>Less: Internal Service Funds <sup>1</sup></b>	<b>(\$1,048,362,788)</b>	<b>(\$880,352,783)</b>	<b>\$168,010,005</b>	<b>(\$999,609,931)</b>	<b>(\$999,609,931)</b>	<b>(\$13,769,071)</b>	<b>\$0</b>	<b>(\$52,549,772)</b>	<b>(\$1,065,928,774)</b>	<b>(\$66,318,843)</b>
<b>NET EXPENDITURES</b>	<b>\$12,199,518,817</b>	<b>\$8,554,906,260</b>	<b>(\$3,644,612,557)</b>	<b>\$8,954,968,176</b>	<b>\$8,954,968,176</b>	<b>\$2,442,614,600</b>	<b>\$15,577,642</b>	<b>\$1,096,009,069</b>	<b>\$12,509,169,487</b>	<b>\$3,554,201,311</b>

<sup>1</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

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

Fund	FY 2023 Estimate	FY 2023 Actual	Increase/ (Decrease)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2024 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>										
<b>Special Revenue Funds</b>										
83000 Alcohol Safety Action Program	\$2,024,760	\$1,498,464	(\$526,296)	\$2,140,364	\$2,140,364	\$0	\$0	\$0	\$2,140,364	\$0
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>										
<b>Agency Funds</b>										
10031 Northern Virginia Regional Identification System	\$61,105	\$6,801	(\$54,304)	\$18,799	\$18,799	\$54,304	\$0	\$0	\$73,103	\$54,304
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>										
<b>Other Housing Funds</b>										
81000 FCRHA General Operating	\$17,979,350	\$4,021,013	(\$13,958,337)	\$3,771,383	\$3,771,383	\$2,928,595	\$0	\$14,723,789	\$21,423,767	\$17,652,384
81060 FCRHA Internal Service	1,621,149	93,050	(1,528,099)	0	0	0	0	0	0	0
81400 FCRHA Asset Management	87,498,775	5,186,431	(82,312,344)	539,798	539,798	81,374,235	0	(11,998)	81,902,035	81,362,237
81500 Housing Grants and Projects	3,712,451	2,245,686	(1,466,765)	3,393,060	3,393,060	115,725	0	0	3,508,785	115,725
<b>Total Other Housing Funds</b>	<b>\$110,811,725</b>	<b>\$11,546,180</b>	<b>(\$99,265,545)</b>	<b>\$7,704,241</b>	<b>\$7,704,241</b>	<b>\$84,418,555</b>	<b>\$0</b>	<b>\$14,711,791</b>	<b>\$106,834,587</b>	<b>\$99,130,346</b>
<b>Annual Contribution Contract</b>										
81510 Housing Choice Voucher Program	\$92,764,517	\$83,998,930	(\$8,765,587)	\$84,056,182	\$84,056,182	\$2,026,628	\$0	\$3,789,484	\$89,872,294	\$5,816,112
<b>Total Annual Contribution Contract</b>	<b>\$92,764,517</b>	<b>\$83,998,930</b>	<b>(\$8,765,587)</b>	<b>\$84,056,182</b>	<b>\$84,056,182</b>	<b>\$2,026,628</b>	<b>\$0</b>	<b>\$3,789,484</b>	<b>\$89,872,294</b>	<b>\$5,816,112</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$203,576,242</b>	<b>\$95,545,110</b>	<b>(\$108,031,132)</b>	<b>\$91,760,423</b>	<b>\$91,760,423</b>	<b>\$86,445,183</b>	<b>\$0</b>	<b>\$18,501,275</b>	<b>\$196,706,881</b>	<b>\$104,946,458</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>										
<b>Special Revenue Funds</b>										
80000 Park Revenue and Operating	\$50,341,386	\$49,291,901	(\$1,049,485)	\$47,372,913	\$47,372,913	\$650,949	\$0	\$0	\$48,023,862	\$650,949
<b>Capital Projects Funds</b>										
80300 Park Improvements	\$31,029,393	\$4,061,324	(\$26,968,069)	\$0	\$0	\$26,968,069	\$0	\$7,874,532	\$34,842,601	\$34,842,601
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$81,370,779</b>	<b>\$53,353,225</b>	<b>(\$28,017,554)</b>	<b>\$47,372,913</b>	<b>\$47,372,913</b>	<b>\$27,619,018</b>	<b>\$0</b>	<b>\$7,874,532</b>	<b>\$82,866,463</b>	<b>\$35,493,550</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$287,032,886</b>	<b>\$150,403,600</b>	<b>(\$136,629,286)</b>	<b>\$141,292,499</b>	<b>\$141,292,499</b>	<b>\$114,118,505</b>	<b>\$0</b>	<b>\$26,375,807</b>	<b>\$281,786,811</b>	<b>\$140,494,312</b>



**ATTACHMENT II:**  
**SUMMARY OF GENERAL FUND RECEIPTS**

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

Category	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2023 Actual	Change from the FY 2023 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$3,053,920,696	\$3,199,106,841	\$3,206,874,367	\$3,218,712,892	\$11,838,525	0.4%
Personal Property Taxes - Current and Delinquent <sup>1</sup>	685,936,865	732,207,537	748,757,661	770,318,604	21,560,943	2.9%
Other Local Taxes	595,629,993	573,797,248	599,288,987	609,760,977	10,471,990	1.7%
Permits, Fees and Regulatory Licenses	59,606,580	10,768,187	9,404,120	9,839,241	435,121	4.6%
Fines and Forfeitures	7,202,177	8,166,007	7,275,494	7,873,896	598,402	8.2%
Revenue from Use of Money/Property	19,255,568	22,334,209	104,286,843	118,639,690	14,352,847	13.8%
Charges for Services	53,280,388	58,506,226	59,083,001	63,005,080	3,922,079	6.6%
Revenue from the Commonwealth and Federal Government <sup>1</sup>	255,348,721	143,932,164	148,254,676	154,140,966	5,886,290	4.0%
Recovered Costs / Other Revenue	16,946,207	17,014,267	17,497,470	20,062,158	2,564,688	14.7%
<b>Total Revenue</b>	<b>\$4,747,127,195</b>	<b>\$4,765,832,686</b>	<b>\$4,900,722,619</b>	<b>\$4,972,353,504</b>	<b>\$71,630,885</b>	<b>1.5%</b>
Transfers In	24,000,481	9,712,936	19,712,936	19,712,936	0	0.0%
<b>Total Receipts</b>	<b>\$4,771,127,676</b>	<b>\$4,775,545,622</b>	<b>\$4,920,435,555</b>	<b>\$4,992,066,440</b>	<b>\$71,630,885</b>	<b>1.5%</b>

<sup>1</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

General Fund Revenues and Transfers In for FY 2023 are \$4,992,066,440, an increase of \$71,630,885, or 1.5 percent, over the *FY 2023 Revised Budget Plan* estimate. The increase is primarily the result of higher-than-expected Property Tax receipts, Other Local Taxes, Revenue from the Use of Money and Property, and Revenue from the Federal Government. Projecting revenues during FY 2023 continued to be a challenge as many of the County's revenue streams were still recovering from the negative impacts of the pandemic. In addition, the Federal Reserve adjusted its monetary policy in the face of persistently high inflation by increasing interest rates, which significantly impacted the amount of interest revenue the County earned on its investment portfolio, generating almost a \$100 million more than in FY 2022. FY 2023 General Fund revenues increased 4.7 percent over the FY 2022 level. Excluding the one-time federal stimulus received in FY 2022, the revenue growth experienced in FY 2023 was 7.3 percent.

No adjustments to FY 2024 revenue estimates are recommended as part of the *FY 2023 Carryover Review*. Staff will monitor economic conditions closely to determine the impact on various revenue sources and any necessary FY 2024 revenue adjustments will be made as part of the fall 2023 review or during the *FY 2024 Third Quarter Review*.

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

<b>REAL PROPERTY TAXES</b>
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### REAL ESTATE TAX-CURRENT

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$3,049,773,449	\$3,189,268,253	\$3,197,035,779	\$3,203,455,021	\$6,419,242	0.2%

Total Current Real Estate Taxes in FY 2023 are \$3,203,455,021, an increase of \$6,419,242, or 0.2 percent, over the *FY 2023 Revised Budget Plan* estimate. This increase is primarily due to lower than projected exonerations and tax relief. The collection rate achieved in FY 2023 is 99.64 percent. FY 2023 Real Estate Current Tax revenue reflects an increase of 5.0 percent over FY 2022.

<b>PERSONAL PROPERTY TAX</b>
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### PERSONAL PROPERTY TAX-CURRENT

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$658,561,822	\$716,680,030	\$727,909,758	\$737,868,661	\$9,958,903	1.4%

Total Current Personal Property Taxes in FY 2023 are \$737,868,661, an increase of \$9,958,903, or 1.4 percent, over the *FY 2023 Revised Budget Plan* estimate. Of the total FY 2023 Current Personal Property Tax revenue, \$211.3 million is the portion reimbursed by the Commonwealth of Virginia under the Personal Property Tax Relief Act (PPTRA). A collection rate of 96.8 percent was achieved in FY 2023 on the taxpayer's portion of the Personal Property tax levy. FY 2023 Personal Property Current Tax revenue reflects an increase of 12.0 percent over FY 2022 primarily due to a strong increase of 16.5 percent in the average vehicle levy. Due to pandemic related supply chain disruptions and shortages of computer chips, car prices moved significantly higher. To partially offset the unprecedented increase to vehicle values, the Board of Supervisors passed a resolution adopting a vehicle assessment ratio of 85 percent of the trade-in value for Tax Year 2022 (FY 2023). Normally, vehicles are assessed at 100 percent of the trade-in value. It should be noted that the number of vehicles registered in the County decreased by 2.3 percent in FY 2023.

### PERSONAL PROPERTY TAX-DELINQUENT

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$27,375,043	\$15,527,507	\$20,847,903	\$32,449,943	\$11,602,040	55.7%

FY 2023 Delinquent Personal Property Taxes are \$32,449,943, an increase of \$11,602,040, an increase of 55.7 percent, over the *FY 2023 Revised Budget Plan* estimate as a result of significant collection activity by the Department of Tax Administration (DTA).

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

<b>OTHER LOCAL TAXES</b>
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Actual FY 2023 collections for Other Local Taxes are \$609,760,977, a net increase of \$10,471,990, or 1.7 percent, over the *FY 2023 Revised Budget Plan* estimate of \$599,288,987. This increase is primarily due to higher-than-expected Business, Professional, and Occupational License (BPOL) Tax, Transient Occupancy Tax, and Bank Franchise Tax receipts, partially offset by lower than expected Sales Tax.

### LOCAL SALES TAX

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$231,087,296	\$224,228,339	\$242,989,782	\$240,147,546	(\$2,842,236)	(1.2%)

Actual FY 2023 Sales Tax receipts are \$240,147,546, a decrease of \$2,842,236, or 1.2 percent, from the *FY 2023 Revised Budget Plan* estimate. The decrease is primarily due to lower than anticipated receipts towards the end of the fiscal year. During the fall 2022 revenue review, the FY 2023 estimate was increased a total of \$18.8 million based on actual FY 2022 collections and year-to-date receipts, representing a projected increase of 5.2 percent over FY 2022. At the time of the *FY 2023 Third Quarter Review*, Sales Tax collections were up 5.7 percent through February 2023. However, Sales Tax receipts in May and June decreased compared to the prior year. FY 2023 collections reflect an increase of 3.9 percent compared to the FY 2022 level.

### BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$184,346,267	\$180,810,000	\$191,720,120	\$195,040,792	\$3,320,672	1.7%

Actual FY 2023 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$195,040,792, an increase of \$3,320,672, or 1.7 percent, over the *FY 2023 Revised Budget Plan* estimate. Little actual data about this revenue category is available until late in the fiscal year because the majority of businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts. This makes it a challenging category to forecast. Actual FY 2023 receipts increased 5.8 percent over FY 2022. In FY 2023, the combined Consultant and Business Service Occupations categories, which represent almost 43 percent of total BPOL receipts, increased 3.4 percent over the FY 2022 level. The Retail category, which represents almost 20 percent of total BPOL receipts, increased 12.2 percent over FY 2022. Heavily impacted by the pandemic disruptions, the Hotels/Motels category continued to recover, increasing 42.4 percent in FY 2023.

### TRANSIENT OCCUPANCY TAX

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$15,652,745	\$14,624,050	\$20,979,565	\$22,698,622	\$1,719,057	8.2%

Actual FY 2023 receipts from the Transient Occupancy Tax (TOT) are \$22,698,622, an increase of *FY 2023 Carryover Review*

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

\$1,719,057, or 8.2 percent, over the *FY 2023 Revised Budget Plan* estimate. FY 2023 TOT revenue has gone back to pre-pandemic levels, primarily as a result of hotel average daily rates (ADR) being significantly higher compared to last year and hotel occupancy rates continuing to recover. Due to the impact of the COVID-19 pandemic, TOT collections decreased almost 58 percent in FY 2021. In FY 2022, collections increased almost 136 percent, while FY 2023 receipts reflect a growth rate of 45.0 percent.

## BANK FRANCHISE TAX

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$27,055,959	\$24,837,033	\$24,837,033	\$30,927,958	\$6,090,925	24.5%

Actual FY 2023 Bank Franchise Tax revenue is \$30,927,958, an increase of \$6,090,925, or 24.5 percent, over the *FY 2023 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. The Adopted FY 2023 estimate was not adjusted during the year and reflected a decrease of 8.2 percent compared to the actual FY 2022 receipts. Actual Bank Franchise Tax receipts increased 14.3 percent in FY 2023, after increasing only 1.3 percent in FY 2022.

## RECORDATION/DEED OF CONVEYANCE TAXES

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$46,480,941	\$38,264,711	\$27,223,750	\$27,817,612	\$593,862	2.2%

Actual FY 2023 Recordation and Deed of Conveyance Tax revenue is \$27,817,612, an increase of \$593,862, or 2.2 percent, over the *FY 2023 Revised Budget Plan* estimate. FY 2023 Recordation Tax decreased 43.1 percent compared to FY 2022 due to significantly lower mortgage refinancing activity due to elevated mortgage interest rates throughout the year. FY 2023 Deed of Conveyance Tax decreased 29.1 percent compared to the FY 2022 level as a result of lower mortgage refinancing activity and a decrease in the number of home sales.

<b>REVENUE FROM THE USE OF MONEY AND PROPERTY</b>
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Actual FY 2023 revenue from the Use of Money and Property is \$118,639,690, an increase of \$14,352,847, or 13.8 percent, over the *FY 2023 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

## INVESTMENT INTEREST

FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2023 Actual	Increase/ (Decrease)	Percent Change
\$17,186,790	\$20,336,478	\$102,064,040	\$116,296,231	\$14,232,191	13.9%

Actual FY 2023 Interest on Investments is \$116,296,231, an increase of \$14,232,191, or 13.9 percent, over

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

the *FY 2023 Revised Budget Plan* estimate as a result of higher than projected average portfolio size and higher yield. Annual revenue in this category is based on a combination of factors including the average portfolio size, average yield, and the percent of interest earnings attributable to the General Fund in FY 2023. The actual FY 2023 average portfolio of \$4,798.9 million earned a yield of 3.03 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 79.84 percent. FY 2023 Investment Interest revenue increased over \$99 million compared to the FY 2022 level as a result of tighter monetary policy by the Federal Reserve, which raised the Fed funds rate at an unprecedented pace during 2022 and the first half of 2023 to combat persistently high inflation.

<b>CHARGES FOR SERVICES</b>
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<b>CHARGES FOR SERVICES</b>					
<b>FY 2022 Actual</b>	<b>FY 2023 Adopted</b>	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$53,280,388	\$58,506,226	\$59,083,001	\$63,005,080	\$3,922,079	6.6%

Actual FY 2023 revenue from Charges for Services is \$63,005,080, a net increase of \$3,922,079, or 6.6 percent, over the *FY 2023 Revised Budget Plan* estimate. This increase is primarily due to higher than projected School-Age Child Care (SACC) revenue and EMS Transport fee revenue.

FY 2023 actual SACC revenue was \$26.3 million, \$2.5 million higher than projected. FY 2023 actual EMS Transport fee revenue was \$23.1 million, \$1.2 million higher than projected.

Total Charges for Services revenue increased 18.3 percent compared to the FY 2022 level. While many revenue categories continued to recover from the pandemic disruptions to County services, receipts are still below pre-pandemic levels.

<b>RECOVERED COSTS / OTHER REVENUE</b>
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<b>RECOVERED COSTS / OTHER REVENUE</b>					
<b>FY 2022 Actual</b>	<b>FY 2023 Adopted</b>	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$16,946,207	\$17,014,267	\$17,497,470	\$20,062,158	\$2,564,688	14.7%

Actual FY 2023 Revenue from Recovered Costs/Other Revenue is \$20,062,158, a net increase of \$2,564,688, or 14.7 percent, over the *FY 2023 Revised Budget Plan* estimate. The increase is primarily due to higher reimbursement revenue that the County received for the additional school nurse positions which were added to comply with the state mandate, as well as increased revenue associated with billings for the City of Fairfax and City of Falls Church Shared Public Assistance Expenses reimbursements in FY 2023.

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

<b>REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT</b>
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**REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT <sup>1</sup>**

<b>FY 2022 Actual</b>	<b>FY 2023 Adopted</b>	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$255,348,721	\$143,932,164	\$148,254,676	\$154,140,966	\$5,886,290	4.0%

<sup>1</sup> Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998. See the "Personal Property Tax - Current and Delinquent" heading in this section.

Actual FY 2023 Revenue from the Commonwealth and Federal Government is \$154,140,966, a net increase of \$5,886,290, or 4.0 percent, over the *FY 2023 Revised Budget Plan* estimate. The increase is primarily due to additional revenue associated with reimbursable expenditures for public assistance programs.

**ATTACHMENT III:**  
**SUMMARY OF SIGNIFICANT GENERAL FUND  
EXPENDITURE VARIANCES**



# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2023 was \$250,209,457. Of this amount, \$52.57 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

**Agency 01, Board of Supervisors** **\$1,049,374**

The agency balance of \$1,049,374 is 15.0 percent of the FY 2023 approved funding level. The balance is primarily attributable to Personnel Services savings due to vacancies.

**Agency 02, Office of the County Executive** **\$1,193,576**

The agency balance of \$1,193,576 is 13.6 percent of the FY 2023 approved funding level. Of this amount, \$807,521 is included as encumbered carryover in FY 2024, mainly associated with the Collective Bargaining, One Fairfax and energy and environmental initiatives. The remaining balance of \$386,055 is primarily attributable to savings in Personnel Services because of vacant positions during the year.

**Agency 06, Finance** **\$713,896**

The agency balance of \$713,896 is 7.5 percent of the FY 2023 approved funding level. Of this amount, \$116,238 is included as encumbered carryover in FY 2024 primarily for audit related services. The remaining balance of \$597,658 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

**Agency 08, Facilities Management Department** **\$8,362,390**

The agency balance of \$8,362,390 is 11.8 percent of the FY 2023 approved funding level. Of this amount, \$6,716,499 is included as encumbered carryover in FY 2024. The remaining balance of \$1,645,891 is primarily attributable to savings of \$1,439,695 in Personnel Services and \$607,192 in Operating Expenses. These savings are partially offset by \$400,996 in lower than anticipated Recovered Costs.

**Agency 11, Human Resources** **\$623,016**

The agency balance of \$623,016 is 5.9 percent of the FY 2023 approved funding level. Of this amount, \$358,044 is included as encumbered carryover in FY 2024, mainly associated with support for collective bargaining and benefits consulting services. The remaining balance of \$264,972 is primarily attributable to savings resulting from delays in professional services.

**Agency 12, Department of Procurement and Material Management** **\$1,662,328**

The agency balance of \$1,662,328 is 17.9 percent of the FY 2023 approved funding level. Of this amount, \$565,870 is included as encumbered carryover in FY 2024 mainly associated with software subscriptions, Zero Waste Plan support, and equipment for the warehouse space optimization project. The remaining balance of \$1,096,458 is primarily attributable to savings in Personnel Services generated by vacant positions.

**Agency 15, Office of Elections** **\$2,067,114**

The agency balance of \$2,067,114 is 19.9 percent of the FY 2023 approved funding level. Of this amount, \$1,446,068 is included as encumbered carryover in FY 2024 mainly associated with ballot printing and mailing services, election software, voting equipment carts, and supplies and equipment for the Office of Elections section of the Morisette

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Warehouse. The remaining balance of \$621,046 is primarily attributable to a decrease in the amount of funding required for the June 2023 Election.

**Agency 17, Office of the County Attorney** **\$1,565,186**

The agency balance of \$1,565,186 is 15.1 percent of the FY 2023 approved funding level. Of this amount, \$1,555,336 is included as encumbered carryover in FY 2024 mainly associated with litigation expenses. The remaining balance of \$9,850 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

**Agency 20, Department of Management and Budget** **\$589,274**

The agency balance of \$589,274 is 7.9 percent of the FY 2023 approved funding level. Of this amount, \$483,659 is included as encumbered carryover in FY 2024, which is primarily attributable to collective bargaining consulting services and other operating expenses. The remaining balance of \$105,615 is mainly attributable to vacant positions in FY 2023.

**Agency 26, Capital Facilities** **\$3,907,522**

The agency balance of \$3,907,522 is 21.4 percent of the FY 2023 approved funding level. Of this amount, \$955,831 is included as encumbered carryover in FY 2024. The remaining balance of \$2,951,691 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023 and savings in Operating Expenses.

**Agency 35, Department of Planning and Development** **\$2,300,985**

The agency balance of \$2,300,985 is 14.1 percent of the FY 2023 approved funding level. Of this amount, \$1,555,690 is included as encumbered carryover in FY 2024. The remaining balance of \$745,295 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

**Agency 38, Department of Housing and Community Development** **\$4,033,217**

The agency balance of \$4,033,217 is 11.8 percent of the FY 2023 approved funding level. Of this amount, \$2,989,090 is included as encumbered carryover in FY 2024 and is primarily attributable to financial and contractual obligations related to homelessness services and the construction of the Patrick Henry Family Shelter. The remaining balance of \$1,044,127 is due to savings of \$149,899 in Personnel Services and \$1,001,727 in Operating Expenses primarily due to less than anticipated expenses in homeless service contracts. These savings are partially offset by \$107,499 in lower than anticipated Recovered Costs.

**Agency 40, Department of Transportation** **\$2,060,812**

The agency balance of \$2,060,812 is 17.5 percent of the FY 2023 approved funding level. Of this amount, \$1,204,829 is included as encumbered carryover in FY 2024, primarily for transportation studies, technical consulting support, software licenses, purchase of new and replacement signage, employee recruitment, and training. The remaining balance of \$855,983 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2023.

**Agency 51, Park Authority** **\$519,330**

The agency balance of \$519,330 is 1.6 percent of the FY 2023 approved funding level. Of this amount, \$309,357 is included as encumbered carryover in FY 2024. The remaining balance of \$209,973 is primarily attributable to savings in Operating Expenses.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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**Agency 52, Fairfax County Public Library** **\$710,111**

The agency balance of \$710,111 is 2.1 percent of the FY 2023 approved funding level. Of this amount, \$335,468 is included as encumbered carryover in FY 2024 mainly associated with library materials. The remaining balance of \$374,643 is primarily attributable to Personnel Services savings due to vacant positions.

**Agency 57, Department of Tax Administration** **\$1,509,811**

The agency balance of \$1,509,811 is 4.9 percent of the FY 2023 approved funding level. Of this amount, \$857,427 is included as encumbered carryover in FY 2024. The remaining balance of \$652,384 is primarily attributable to savings of \$65,388 in Personnel Services due to position vacancies, and \$586,996 in Operating Expenses.

**Agency 67, Family Services** **\$8,485,780**

The agency balance of \$8,485,780 is 5.5 percent of the FY 2023 approved funding level. Of this amount, \$3,424,795 is included as encumbered carryover in FY 2024. The remaining balance of \$5,060,985 is primarily attributable to savings of \$2,624,367 in Personnel Services due to position vacancies, as well as savings of \$2,735,206 in Operating Expenses due primarily to lower expenditures within the Healthy Minds Fairfax and Children's Services Act programs, offset by a balance of \$298,588 in Work Performed for Others.

**Agency 71, Health Department** **\$13,756,591**

The agency balance of \$13,756,591 is 15.8 percent of the FY 2023 approved funding level. Of this amount, \$4,349,915 is included as encumbered carryover in FY 2024. The remaining balance of \$9,406,676 is primarily attributable to savings of \$7,504,991 in Personnel Services due to recruitment challenges in a competitive job market, especially public health nurses; savings of \$1,725,494 in Operating Expenses; and \$176,191 in Capital Equipment due to lower than anticipated equipment costs.

**Agency 79, Department of Neighborhood and Community Services** **\$20,199,459**

The agency balance of \$20,199,459 is 18.6 percent of the FY 2023 approved funding level. Of this amount, \$9,490,672 is included as encumbered carryover and \$1,000,000 is included as unencumbered carryover to support the Health and Human Services Innovation Fund in FY 2024. The remaining balance of \$9,708,787 is primarily attributable to \$6,811,863 in Personnel Services due to reduced operations and significant recruitment challenges across all programs; \$4,395,888 in Operating Expenses due to continued reduced capacity of programs through the year; and a balance of \$1,405 in Capital Equipment, offset by a balance of \$1,500,369 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation.

**Agency 81, Juvenile and Domestic Relations District Court** **\$3,669,918**

The agency balance of \$3,669,918 is 13.3 percent of the FY 2023 approved funding level. Of this amount, \$250,286 is included as encumbered carryover in FY 2024. The remaining balance of \$3,419,632 is primarily attributable to \$2,604,440 in Personnel Services and \$815,192 in Operating Expenses.

**Agency 82, Office of the Commonwealth's Attorney** **\$1,466,434**

The agency balance of \$1,466,434 is 14.8 percent of the FY 2023 approved funding level. Of this amount, \$619,427 is included as encumbered carryover in FY 2024. The remaining balance of \$847,007 is primarily attributable to \$746,473 in Personnel Services and \$100,534 in Operating Expenses.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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**Agency 85, General District Court** **\$1,202,696**

The agency balance of \$1,202,696 is 19.9 percent of the FY 2023 approved funding level. Of this amount, \$259,166 is included as encumbered carryover in FY 2024. The remaining balance of \$943,530 is primarily attributable to \$890,250 in Personnel Services expenses and \$53,280 in Operating Expenses.

**Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic** **\$14,106,051**

The agency balance of \$14,106,051 is 98.6 percent of the FY 2023 approved funding level. The full balance of \$14,106,051 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic, and the Hiring Incentive Program Reserve.

**Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund** **\$118,705,068**

The stimulus fund balance of \$118,705,068 is 63.7 percent of the FY 2023 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

**Agency 89, Employee Benefits** **\$14,754,900**

The agency balance of \$14,754,900 is 3.4 percent of the FY 2023 approved funding level. Of this amount, \$153,250 is included as encumbered carryover in FY 2024 associated with the implementation of the employee health screening pilot. The remaining balance of \$14,601,650 is primarily attributable to vacancy-related savings in employer contributions to the three retirement systems and FICA.

**Agency 90, Police Department** **\$6,671,946**

The agency balance of \$6,671,946 is 2.7 percent of the FY 2023 approved funding level. Of this amount, \$6,623,325 is included as encumbered carryover in FY 2024. The remaining balance of \$48,621 is primarily attributable to savings in Operating Expenses.

**Agency 91, Office of the Sheriff** **\$4,194,044**

The agency balance of \$4,194,044 is 5.4 percent of the FY 2023 approved funding level. Of this amount, \$1,946,623 is included as encumbered carryover in FY 2024. The remaining balance of \$2,247,421 is primarily attributable to savings of \$2,098,925 in Personnel Services and \$148,496 in Operating Expenses.

**Agency 92, Fire and Rescue Department** **\$3,156,266**

The agency balance of \$3,156,266 is 1.3 percent of the FY 2023 approved funding level. Of this amount, \$2,732,677 is included as encumbered carryover in FY 2024. The remaining balance of \$423,589 is primarily attributable to savings in Operating Expenses.

**Agency 93, Department of Emergency Management and Security** **\$2,094,432**

The agency balance of \$2,094,432 is 22.8 percent of the FY 2023 approved funding level. Of this amount, \$1,501,072 is included as encumbered carryover in FY 2024. The remaining balance of \$593,360 is primarily attributable to \$154,280 in Personnel Services and \$439,080 in Operating Expenses.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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**Agency 96, Department of Animal Sheltering**

**\$1,718,265**

The agency balance of \$1,718,265 is 35.3 percent of the FY 2023 approved funding level. Of this amount, \$214,739 is included as encumbered carryover in FY 2024. In addition, \$471,591 in unencumbered carryover is included to support furniture and equipment for the new South County shelter that were not purchased due to construction delays. The remaining balance of \$1,031,935 is primarily attributable to savings of \$1,031,695 in Personnel Services based on position vacancies and \$240 in Capital Equipment.

**ATTACHMENT IV:**

**EXPLANATION OF  
GENERAL FUND UNENCUMBERED**

# GENERAL FUND UNENCUMBERED CARRYOVER

## Attachment IV

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A total of \$15.58 million for General Fund unencumbered items is required as part of the *FY 2023 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the FY 2024 funding level. Details are included in the write-ups, which follow:

**Agency 79, Department of Neighborhood and Community Services** **\$1,000,000**

Funding of \$1,000,000 is associated with the Health and Human Services Innovation Fund, which encourages the development of new and innovative approaches that transform nonprofit service delivery practices, create entrepreneurial venues that support their mission, or foster the utilization of technology to improve customer outcomes.

**Agency 87, Unclassified Administrative Expenses** **\$14,106,051**

Funding of \$14,106,051 is required to re-appropriate the remaining balance of \$12,039,202 to the Reserve for Coronavirus Pandemic and \$2,066,849 to the Hiring Incentive Program Reserve in Agency 87, Unclassified Administrative Expenses. The Reserve for Coronavirus Pandemic was originally established as part of the *FY 2020 Third Quarter Review* in order to provide immediate response to the pandemic. Staff continues to submit reports to the Board of Supervisors regarding utilization of the funds and these memorandums are available at <http://www.fairfaxcounty.gov/budget>. At the October 18, 2022, meeting of the Personnel and Reorganization Committee, the Board of Supervisors was briefed on recommendations for a Hiring Incentive Program. The program included immediate implementation of hiring bonuses in several critical classifications that are experiencing recruitment challenges, including police officers, deputy sheriffs, nursing positions, heavy equipment operators, behavioral health positions, and crisis intervention specialists. The Hiring Incentive Program Reserve was established as part of the *FY 2022 Carryover Review* to support these recruitment efforts.

**Agency 96, Department of Animal Sheltering** **\$471,591**

Funding of \$471,591 is associated with the costs to support furniture and equipment for the South County shelter that were not included due to construction delays. The new shelter is now scheduled to open in late August 2023.

**ATTACHMENT V:**  
**FEDERAL/STATE GRANT FUND**



# FEDERAL/STATE GRANT FUND

## Attachment V

As part of the *FY 2023 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$290,122,535 from \$137,057,400 to \$427,179,935. Of this amount, \$24,621,099 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Transportation, the Department of Family Services, the Health Department, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, the Office of the Sheriff; and funding associated with the COVID-19 pandemic as well as Opioid Settlement Funds. In addition, an increase of \$261,316,680 represents the carryover of unexpended FY 2023 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve totaling \$4,184,756.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$12,789,011. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$8,604,255 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by a decrease of \$15,839 associated with the Local Cash Match requirements for a new award in the Department of Neighborhood and Community Services.

The total revenue level for Fund 50000 is increased by \$241,363,124 from \$132,624,746 to \$373,987,870. This increase includes \$24,605,260 associated with adjustments to existing, supplemental, and new grant awards and \$216,757,864 in revenues anticipated to be received in FY 2023 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$4,432,654, representing the new Local Cash Match requirements anticipated in FY 2024. The FY 2024 Revised Local Cash Match totals \$20,317,786, an increase of \$15,885,132 over the FY 2024 Adopted level of \$4,432,654. This increase includes \$7,280,877 in unexpended agency Local Cash Match, \$6,941,603 in the Local Cash Match reserve grant, \$1,655,440 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$7,212 in remaining FY 2023 Local Cash Match that was not appropriated to grants.

An amount of \$5,592,796 reflects revenues and expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. The residual Local Cash Match associated with the closeouts totaling \$1,655,440 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

As a result of the above adjustments, the Fund 50000 fund balance is \$742,266, an increase of \$1 from the *FY 2023 Revised Budget Plan* total of \$742,265.

# FEDERAL/STATE GRANT FUND

Attachment V

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## GRANT CLOSE OUTS

The following grants are closed out as part of regular closeout for program years for which expenditure authority is no longer required:

### Department of Planning and Development

- 1350001-2021 - Pride of Fairfax Lodge

### Office of Human Rights and Equity Programs

- 1390001-2018 - EEOC Grant - 2018 Workshare Agreement

### Department of Transportation

- 1400030-2011 - Bus Facility Walkway Planning and Coordination

### McLean Community Center

- 1490001-2022 - Garba360 Mid Atlantic Tours - NEA

### Fairfax County Public Library

- 1520006-2022 - Let's Talk about It: Women's Suffrage

### Department of Family Services

- 1670004-2020 - Workforce Innovation and Opportunity Act - Adult
- 1670005-2020 - Workforce Innovation and Opportunity Act - Youth
- 1670006-2020 - Workforce Innovation and Opportunity Act - Dislocated Worker
- 1670008-2021 - Employment and Training
- 1670010-2021 - INOVA Health System
- 1670010-2022 - INOVA Health System
- 1670016-2019 - Community Based Services
- 1670016-2020 - Community-Based Services
- 1670018-2022 - Homemaker/Fee for Service
- 1670019-2020 - Congregate Meals Program
- 1670019-2021 - Congregate Meals Program
- 1670020-2020 - Home Delivered Meals
- 1670020-2021 - Home Delivered Meals
- 1670021-2021 - Care Coordination
- 1670022-2019 - Family Caregiver
- 1670022-2021 - Family Caregiver Support
- 1670023-2022 - Independent Living Program
- 1670024-2021 - Foster & Adoptive Parent Training
- 1670024-2022 - Foster & Adoptive Parent Training

**FY 2023 Carryover Review**

# FEDERAL/STATE GRANT FUND

## Attachment V

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- 1670041-2019 - Head Start USDA - Greater Mount Vernon
- 1670042-2019 - Early Head Start USDA - Greater Mount Vernon
- 1670051-2017 - Domestic Violence Action Center (DVAC) Grant
- 1670078-2019 - Early Head Start CCP & Expansion USDA - GMV
- 1670083-2020 - Respite Care Initiative Program
- 1670083-2021 - Respite Care Initiative Program
- 1670094-2021 - Senior Community Service Employment Program
- 1670097-2018 - WIOA Equity Initiative
- 1670100-2021 - WIOA National Emergency Grant
- 1670100-2022 - WIOA Statewide Dislocated Worker - COVID CHWs
- 1670101-2021 - WIOA American Job Center Security
- 1670105-2022 - DARS Summer Earn and Learn Youth Employment Program (SEAL)

### Health Department

- 1710001-2022 - Immunization Action Plan
- 1710003-2022 - Title V - Maternal Child Health/Perinatal Health Services
- 1710004-2021 - Tuberculosis Grant
- 1710004-2022 - Tuberculosis Grant
- 1710005-2021 - Public Health Emergency Preparedness and Response
- 1710008-2021 - Sexually Transmitted Diseases, Hepatitis B and HIV Testing
- 1710008-2022 - Sexually Transmitted Diseases, Hepatitis B and HIV Testing
- 1710018-2021 - Tobacco Use Control Project
- 1710021-2020 - Retail Standards Grant Program - 2020 Training Project
- 1710032-2022 - Immunization Action Plan - Pan Flu Grant
- 1710037-2021 - STD Prevention and Control
- 1710043-2021 - HIV Prevention Activities
- 1710044-2022 - Maternal, Infant and Early Childhood Home Visiting Program-Supplement
- 1710047-2022 - National Environmental Health Assoc (NEHA)-FDA - Training and Staff Development
- 1710048-2022 - National Environmental Health Assoc (NEHA)-FDA - Mentorship
- 1710049-2022 - National Environmental Health Assoc (NEHA)-FDA - Development Base

### Fairfax-Falls Church Community Services Board

- 1760015-2022 - Jail Diversion Services
- 1760018-2022 - Regional Mental Health Transformation, Forensic Planning
- 1760067-2021 - Behavioral Health Equity Mini-Grant
- 1760091-2023 - Substance Use Disorders (SUD) Workforce Development Initiative

### Department of Neighborhood and Community Services

- 1790001-2021 - USDA Summer Lunch Program - NCS Teen/Middle School Community Sites
- 1790002-2023 - Creative Communities Partnership Grant
- 1790017-2019 - Enhanced Mobility - Fairfax Mobility Access Project (FX MAP)
- 1790022-2022 - Head Start
- 1790023-2022 - Early Head Start

### ***FY 2023 Carryover Review***

# FEDERAL/STATE GRANT FUND

## Attachment V

- 1790024-2022 - Early Head Start Child Care Partnership & Expansion
- 1790025-2020 - Virginia Preschool Initiative
- 1790027-2022 - Head Start USDA Greater Mount Vernon
- 1790028-2022 - Early Head Start USDA Greater Mount Vernon
- 1790029-2022 - Early Head Start CCP & Expansion USDA Greater Mount Vernon
- 1790032-2022 - USDA (CACFP) At-Risk Centers - School Year Program - VDOE
- 1790033-2022 - Virginia Infant & Toddler Specialist Network (ITSN)
- 1790037-2021 - USDA (CACFP) Summer Food Service Program (SFSP) - Camp Fairfax
- 1790039-2022 - VECF Preschool Development Grant Birth to Five (PDG B-5)
- 1790041-2021 - FACT Trauma-Informed Community Network
- 1790043-2021 - USDA (CACFP) NCS Centers - Summer Food Service Program (SFSP) - VDOE
- 1790046-2020 - Virginia Early Childhood Foundation (VECF) Smart Beginnings CACFP
- 1790046-2021 - Virginia Early Childhood Foundation (VECF) Smart Beginnings CACFP
- 1790048-2023 - The Clubhouse Network Tech Refresh and Retool Grant
- 1790050-2022 - VECF Ready Regions Lead

### Juvenile and Domestic Relations District Court

- 1810017-2020 - CBT Training & Mailings-JJDP - Title II
- 1810018-2021 - Family Engagement Training - JJDP - Title II

### Police Department

- 1900007-2022 - Victim Services Grant
- 1900008-2022 - Someplace Safe
- 1900012-2020 - Northern Virginia Gang Task Force - Contrib Funds
- 1900012-2021 - Northern Virginia Gang Task Force - Contrib Funds
- 1900012-2022 - Northern Virginia Gang Task Force - Contrib Funds
- 1900013-2022 - DMV Highway Safety - Alcohol Enforcement
- 1900014-2021 - JAG Fairfax County Police Department (FCPD) Equipment
- 1900023-2022 - DMV Highway Safety - Pedestrian/Bicycle Enforcement
- 1900024-2022 - DMV Highway Safety - Speeding Enforcement
- 1900028-2021 - State Police Internet Crimes Against Children (ICAC) Task Force
- 1900028-2022 - State Police Internet Crimes Against Children (ICAC) Task Force
- 1900031-2022 - DMV Police DWI Selective Enforcement
- 1900037-2022 - Fairfax County Police Department (FCPD) Virginia Hate Crime Grant

### Fire and Rescue Department

- 1920001-2012 - Fire Programs Fund
- 1920001-2013 - Fire Programs Fund
- 1920001-2015 - Fire Programs Fund
- 1920002-2012 - EMS Four for Life
- 1920002-2015 - EMS Four for Life
- 1920005-2018 - US&R National Readiness

### FY 2023 Carryover Review

# FEDERAL/STATE GRANT FUND

Attachment V

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## Department of Public Safety Communications

- 1950004-2022 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP
- 1950005-2022 - Virginia E-911 PSAP Education Program - Individual PEP Project
- 1950005-2023 - Virginia E-911 PSAP Education Program - Individual PEP Project

## Emergency Preparedness

- 1HS0009-2020 - Technical Rescue Team (FRD)
- 1HS0009-2021 - Technical Rescue Team (FRD)
- 1HS0011-2020 - Radio Cache Support - NoVA (FRD)
- 1HS0036-2019 - CAD2CAD Maintenance (DIT)
- 1HS0036-2020 - CAD2CAD Maintenance (DIT)
- 1HS0037-2019 - ICI Sustainment (DIT)
- 1HS0037-2020 - Interoperable Communications Infrastructure (ICI) Sustainment (DIT)
- 1HS0039-2020 - UASI Intelligence Analysts (PD)
- 1HS0040-2020 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0047-2020 - UASI Radio Cache - Maintenance (FRD)
- 1HS0082-2019 - Incident Management Team Sustainment (FRD)
- 1HS0082-2020 - Incident Management Team Sustainment (FRD)
- 1HS0084-2019 - Cybersecurity Regional Coordination (DIT)
- 1HS0084-2020 - Cybersecurity Regional Coordination (DIT)
- 1HS0086-2021 - Geospatial Data Exchange and Index Program (DIT)
- 1HS0087-2020 - Identity and Access Management Services (IAMS) (DIT)
- 1HS0088-2021 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0091-2019 - UASI Cybersecurity Critical Infrastructure Analyst (PD)

## COVID-19 Funding

- 1CV3804-2022 - COVID-19 Homelessness Emergency Response Program (CHERP)
- 1CV6713-2020 - Re-Employ Virginians Educational Vouchers - State Coronavirus Relief Fund
- 1CV6715-2022 - Chafee Independent Living (IL) - COVID-19
- 1CV6716-2022 - Chafee Education and Training Voucher (ETV) - COVID-19
- 1CV6717-2019 - Return to Earn to Help Virginians Transition Back to Work
- 1CV7102-2021 - COVID-19 Expanded Testing
- 1CV9001-2020 - Coronavirus Emergency Supplemental Funding (CESF) Program
- 1CV9001-2022 - Coronavirus Emergency Supplemental Funding (CESF) - CJA
- 1CV9002-2022 - American Rescue Plan Act (ARPA) - VSGP Restoration Funding

# FEDERAL/STATE GRANT FUND

Attachment V

## NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

### Department of Transportation

**\$1,022,759**

An increase of \$1,022,759 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- An increase of \$1,829,341 to both revenues and expenditures is included for the Cinderbed Road Bikeway, 1400137-2015, as a result of a revised award from the Virginia Department of Transportation. This funding supports the construction of the Cinderbed Bikeway connecting Fort Belvoir with the Franconia-Springfield Metrorail station. There are no positions associated with this grant. The Local Cash Match requirement is funded in Fund 40010, County and Regional Transportation Projects.
- A decrease of \$1,581,585 to both revenues and expenditures is included for the Monument Drive Parking Garage and Transit Center Grant, 1400148-2019, to correctly reflect Virginia Department of Transportation (VDOT) Project Expenses. Funding will support the construction of a commuter garage to complement and enhance the Interstate 66 (I-66) widening effort. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$775,003 to both revenues and expenditures is included for the Shreveewood Elementary School Safe Routes to School (SRTS) project, 1400157-2021, as a result of an increased award from the Virginia Department of Transportation (VDOT). This project adds three crosswalks and sidewalk connections serving Shreveewood Elementary School and the W&OD Trail. The revised award also requires a \$1,046,906 increase to the Local Cash Match, which is supported by Fund 40010, County and Regional Transportation Projects. There are no positions associated with the grant.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Department of Transportation is \$59,952,170.

### Department of Family Services

**\$670,343**

An increase of \$670,343 to both revenues and expenditures to the Department of Family Services is the result of the following adjustments:

- An increase of \$130,870 to both revenues and expenditures is included for the Fairfax Bridges to Success Grant, 1670008-2024, as a result of an award from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for Temporary Assistance for Needy Families (TANF) participants who have disabilities. The period extends from July 1, 2023, through June 30, 2024. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.
- An increase of \$79,261 to both revenues and expenditures is included for the Community Based Services grant, 1670016-2023, as a result of a supplemental award of \$77,961 from the Virginia

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Insurance Counseling and Assistance Programs (VICAP/MIPPA) and \$1,300 from the Virginia Department for Aging and Rehabilitative Services (DARS). The DARS state funds will support the purchase of air conditioners and fans. The VICAP/MIPPA federal pass-through funds will continue to provide services to adults aged 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. Funding will continue to support 9/8.5 FTE grant positions. The grant period runs from October 1, 2022, through September 30, 2023. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match is required for this supplemental award.

- A decrease of \$20,900 to revenues and expenditures is included for the Foster and Adoptive Parent Training Grant, 1670024-2023, as a result of a reallocation approved by the Virginia Department of Social Services. The grant supported enhancement of community education regarding foster care and adoption; training and in-home support of agency-approved foster and adoptive parents and volunteers; training for child welfare staff; and employee educational stipends. The grant period was from June 1, 2022, through May 31, 2023. There is no Local Cash Match associated with this specific adjustment. No positions were associated with this award.
- An increase of \$481,112 to revenues and expenditures is included for the VOCA Victims Services Grant Program, 1670082-2024, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will be used to enhance and/or provide direct services to victims of both domestic violence and sexual assault. The grant period is from July 1, 2023, through June 30, 2024. There are 5/5.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Department of Family Services is \$12,984,353.

### Health Department

**\$406,525**

An increase of \$406,525 to both revenues and expenditures to the Health Department is the result of the following adjustments:

- An increase of \$135,000 to both revenues and expenditures is included for the Tobacco Control Program Grant, 1710018-2023, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding will support the coordination of tobacco control activities within the Region 2 Health Districts (Prince William, Loudoun, Fairfax, Arlington, and Alexandria) and assessments of tobacco control needs and current programs. This will include the promotion and implementation of tobacco control and cessation policies and programs in the community; working with healthcare providers to establish referral programs; and planning and participating in community coalitions, conferences, and trainings. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue funding this position once grant funding has expired. There is no Local Cash Match associated with this award.
- An increase of \$271,525 to both revenues and expenditures is included for the Disease Investigation Specialists Grant, 1710046-2023, from the Virginia Department of Health, Office of Epidemiology. Funding will be used to support the goal of preventing and controlling sexually transmitted

### ***FY 2023 Carryover Review***

# FEDERAL/STATE GRANT FUND

## Attachment V

diseases, human immunodeficiency virus infections, hepatitis C virus, and their associated complications. The grant period is from January 1, 2023, through December 31, 2023. There are 2/2.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Health Department is \$3,283,381.

### **Fairfax-Falls Church Community Services Board**

**\$12,610,584**

An increase of \$12,610,584 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$285,344 to both revenues and expenditures is included for the Regional Acute Care Grant, 1760003-2023, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient services for individuals who require inpatient treatment but cannot be admitted to a state psychiatric hospital due to lack of capacity or complex clinical issues. The grant period was from July 1, 2022, to June 30, 2023. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$986,825 to both revenues and expenditures is included for the Regional MH Other Grant, 1760041-2024, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for acute care, discharge assistance, crisis stabilization, and community support services designed to prevent institutional placements and transition individuals from institutional placements into the community. The grant period extends from July 1, 2023, to June 30, 2024. These funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$1,742,333 to both revenues and expenditures is included for the Systems Transformation, Excellence, and Performance (STEP-VA) Grant, 1760055-2024, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant funds services implementing same day access to services, installing primary care screening, and youth outpatient services for individuals served by the Fairfax-Falls Church Community Services Board. The grant period is from July 1, 2023, to June 30, 2024. Funding will continue to support 5/5.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- An increase of \$6,853,878 to both revenues and expenditures is included for the Regional Mental Health STEP-VA Mobile Crisis Response Grant, 1760066-2024, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). DBHDS provides funds for the state's system transformation and enhancement initiative (STEP-VA) to expand mobile crisis response for individuals with co-occurring developmental disabilities and mental health needs. These services provide crisis intervention for individuals at-risk of homelessness, incarceration, hospitalization, and/or danger to self or others. The grant period is from July 1, 2023, to June 30, 2024. There are 4/3.0 FTE existing grant positions associated with



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this award. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- An increase of \$2,582,204 to both revenues and expenditures is included for the Regional Mental Health STEP-VA Clinician's Crisis Dispatch/Crisis Call Center Grant, 1760074-2024, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports a Regional 988 Crisis Call Center as part of the Virginia Systems Transformation, Enhancement and Performance Initiative (STEP-VA). This Regional Call Center will provide individuals with real-time access to crisis counselors 24 hours a day, seven days a week through telephonic, text, and chat options; provide crisis triage and assessment; provide service coordination and/or connect individuals with Regional and Local emergency services, both with local law enforcement and CSB Emergency Services; and dispatch mobile crisis teams, as needed. This is a national response initiative to establish the 988 Call Center for Behavioral Health Crisis Emergencies and it will operate in concert with the existing 911 emergency response line. The grant period is from July 1, 2023, to June 30, 2024. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$160,000 to both expenditures and revenues is included for the Regional Mental Health STEP-VA Training and Coordination Grant, 1760098-2024, as a result of a passthrough award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Regional training coordination will support the adequate training and compliance of the crisis continuum of services in their respective regions. The training coordinator will support the coordination and oversight of the DBHDS mandated Crisis Service training program required for System Transformation Excellence and Performance (STEP-VA) with all Region 2 Crisis Hub networked providers. The funding period is July 1, 2023, to June 30, 2024. There is 1/1.0 FTE new grant position associated with this funding. The County is under no obligation to continue this position once funding expires. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$75,497,711.

### **Department of Neighborhood and Community Services**

**\$7,037,725**

An increase of \$7,037,725 to revenues, expenditures and Local Cash Match to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of \$764,767 to both revenues and expenditures is included for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2023, as a result of additional revenue received through insurance billing. This grant supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period was from July 1, 2022, to June 30, 2023. Funding supports 35/35.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.
- An increase of \$274,878 to revenues, expenditures, and Local Cash Match is included for the USDA Child and Adult Care Food Program (CACFP) Summer Food Service Program (SFSP) Grant, 1790037-2023, as a result of an award from the Virginia Department of Education, Office of School Nutrition Programs. The U.S. Department of Agriculture (USDA) Summer Lunch

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Program provides free lunches to all children 18 years of age or younger who attend eligible sites or any other approved community location during the summer months. This grant supports the distribution of nutritious lunches to children at Camp Fairfax sites throughout the County for the grant period of June 16, 2023, through August 23, 2023. Local Cash Match in the amount of \$15,839 is available from the Local Cash Match reserve for anticipated grant awards. There are no positions associated with this award.

- An increase of \$5,000,000 to both revenues and expenditures is included for the CASA Vocational Welcome Center Grant, 1790053-2023, as the result of funding received from the Virginia Department of Social Services. This funding was included in the Virginia 2022 Special Session I Budget Bill and is intended for a CASA Vocational Welcome Center in Fairfax County. Funding may be used for capital, programming, and general operating purposes and must be expended by June 30, 2027. The County will enter into agreement with CASA and will pass-through the funding. The County will help meet the \$2,500,000 matching funds requirement by utilizing \$1,500,000 from the County's American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Funds (SLFRF) allocation. The remaining \$1,000,000 match requirement will be met by CASA. There are no positions associated with this award.
- An increase of \$998,080 to both revenues and expenditures is included for the Virginia Early Childhood Foundation (VECF) Mixed Delivery Program Grant, 1790054-2024, as a result of an award from VECF. The grant supports the coordination of services between Fairfax County and The Campagna Center to provide Mixed Delivery slot reimbursement in the City of Alexandria as part of the transition to the Ready Region model, the continuation of Mixed Delivery reimbursement in the City of Alexandria for 66 existing slots, and 1/1.0 FTE grant position for the time period July 1, 2023, through June 30, 2024. The County is under no obligation to continue funding the position when grant funding expires. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$15,037,740.

### Police Department

**\$294,379**

An increase of \$294,379 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- A net increase of \$77,433 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988, due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. Of this amount, an increase of \$35,658 is included for grant 1900001-1988, an increase of \$38,377 is included for grant 1900002-1988, an increase of \$562 is included for grant 1900005-1988, and an increase of \$2,836 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.
- An increase of \$216,946 to revenues and expenditures is included for the VOCA Victim Witness Assistance Program, 1900032-2024, as a result of an award from the Virginia Department of

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Criminal Justice Services. Funding will support services for underserved victims and witnesses to crime in the Hispanic community, as well as funding for required equipment, supplies, and training. There are 3/3.0 FTE grant positions associated with this award. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Police Department is \$4,818,486.

**Office of the Sheriff** **\$226,143**

An increase of \$226,143 to both revenues and expenditures to the Office of the Sheriff is the result of the following adjustment:

- An increase of \$226,143 to both revenues and expenditures is included for the HIDTA - Star 360 - Inmate Drug Treatment Grant, 1910004-2023, as a result of an award from the Washington/Baltimore High Intensity Drug Trafficking Area. Funding supports the Star 360: Wraparound Support for Reentry Program, which is an evidence-based pre-release and reentry multi-faceted program designed to provide holistic wraparound substance abuse treatment and recovery services to mitigate against key risk factors associated with recidivism. There are 2/1.0 FTE existing grant positions associated with this funding. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Office of the Sheriff is \$459,981.

**COVID-19 Funding** **\$2,167,642**

An increase of \$2,167,642 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$250,000 to both revenues and expenditures is included for the Adult Protective Services (APS) - American Rescue Plan Act Grant, 1CV6720-2022, as a result of a supplemental award from the Virginia Department of Social Services (VDSS). This funding will provide resources to enhance, improve, and expand the ability of APS to investigate allegations of abuse, neglect, and exploitation. The grant period is from January 1, 2022, through September 30, 2023. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$581,056 to both revenues and expenditures is included for the Prince William County ELEVATE Initiative Grant, 1CV6722-2022, as a result of a supplemental award from the SkillSource Group, Inc. The funding is for the second year of the grant to support the ELEVATE Initiative to reach community residents, workers, and companies in Prince William County and help provide resources to elevate existing job skills for the current workforce, provide newly skilled workers to fill open positions in County businesses, and provide educational credentials to the undereducated. SkillSource Group, Inc. has contracted Fairfax County Department of Family Services, the current Northern Virginia Workforce Innovation and Opportunity Act (WIOA) One-Stop Operator, to provide services for this award. The grant period runs from March 1, 2022, through October 31, 2024. This supplemental funding covers the period from March 1, 2023,

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through February 29, 2024. Three vacant positions were redeployed from WIOA grants to support the ELEVATE Initiative activities and will be returned to WIOA after the grant expires. No Local Cash Match is required.

- An increase of \$129,695 to both revenues and expenditures is included for the Emergency Rental Assistance (ERA) Program, 1CV7903-2021, as a result of a supplemental award from the U.S. Department of the Treasury. The ERA program provides funding to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. Two separate programs have been established: ERA1 provides up to \$25 billion under the Consolidated Appropriations Act, 2021, which was enacted on December 27, 2020, and ERA2 provides up to \$21.55 billion under the American Rescue Plan Act of 2021, which was enacted on March 11, 2021. The County originally received \$34,463,869 under ERA1 and \$35,100,967 under ERA2. The County continues to request additional funding from the U.S. Department of the Treasury as it becomes available. In total, the County has received additional funding of \$839,308 in the ERA1 program and \$1,206,891 in the ERA2 program. This brings the total funding for emergency rental assistance to \$71,611,035. There are no positions associated with this funding and no Local Cash Match is required.
- An increase of \$1,206,891 to both revenues and expenditures is included for the Emergency Rental Assistance (ERA) Program 2.0, 1CV7904-2021, as a result of a supplemental award from the U.S. Department of the Treasury. The ERA program provides funding to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. Two separate programs have been established: ERA1 provides up to \$25 billion under the Consolidated Appropriations Act, 2021, which was enacted on December 27, 2020, and ERA2 provides up to \$21.55 billion under the American Rescue Plan Act of 2021, which was enacted on March 11, 2021. The County originally received \$34,463,869 under ERA1 and \$35,100,967 under ERA2. The County continues to request additional funding from the U.S. Department of the Treasury as it becomes available. In total, the County has received additional funding of \$839,308 in the ERA1 program and \$1,206,891 in the ERA2 program. This brings the total funding for emergency rental assistance to \$71,611,035. There are no positions associated with this funding and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the COVID-19 Funding is \$60,969,179.

### COVID-19 FEMA Public Assistance

**(\$2,400,000)**

A decrease of \$2,400,000 to both revenues and expenditures to COVID-19 FEMA Public Assistance is the result of the following adjustment:

- A decrease of \$2,400,000 to both revenues and expenditures is included for the FEMA-Public Assistance COVID-19, 90-10 Match grant, 1CV9304-2023, as a result of anticipated costs that were incurred from the COVID-19 pandemic. Many of the expenses incurred related to the County's response to the pandemic (categories such as personal protective equipment, non-congregate sheltering, communications, and mass vaccination) are eligible to be reimbursed by FEMA. The Department of Emergency Management and Security is managing the documentation for all allowable COVID-19 related expenses and has submitted all expenses for reimbursement. Per President Biden's Executive Order, FEMA reimbursed 100 percent of expenses through July 1, 2022. After this date, the County is now responsible for a 10 percent match, which is less than the normal 25 percent match. This grant tracks the new cost sharing requirements and is being adjusted

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based on actual expenses. To date, the County has received a total of \$54.8 million in federal reimbursement.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the COVID-19 FEMA Public Assistance is \$1,289,783.

### **Opioid Settlement Funds**

**\$2,584,999**

An increase of \$2,584,999 to both revenues and expenditures to the Opioid Settlement Funds is the result of the following adjustment:

- An increase of \$2,584,999 to both revenues and expenditures is included for the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023, as a result of funding received as a direct distribution from the national opioid settlements. This funding generally should be used for opioid abatement purposes (efforts to treat or reduce opioid use disorder or the misuse of opioids, or to otherwise abate or remediate the opioid epidemic). In addition to the funds in this grant, Fairfax County is also eligible to receive opioid settlement funds from the Virginia Opioid Abatement Authority through noncompetitive and competitive awards. An internal process has been developed for County agencies and Fairfax County Public Schools to submit requests for opioid settlement funds for opioid-related projects. The application window is currently open and will close on August 24, 2023. It is anticipated that awards for FY 2024 and FY 2025 will be made in fall 2023. There are no positions associated with this grant and no Local Cash Match is required.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2024 Revised Budget Plan* for the Opioid Settlement Funds is \$2,584,999.

## **AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET**

*(Since the FY 2023 Third Quarter Review)*

### **Department of Transportation**

An increase of \$640,000 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustment:

- On March 3, 2023 (AS 23205), an increase of \$640,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2023, as a result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from March 1, 2023, to February 28, 2024. These funds do not support any positions and no Local Cash Match is required.

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### Department of Family Services

An increase of \$5,395,345 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On March 6, 2023 (AS 23182), an increase of \$65,404 to both revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2023, as a result of an award from the Virginia Department of Criminal Justice Services. Funding supports a Crisis Line Specialist position. The Crisis Line Specialist will provide shift coverage and coordination of the County's 24-hour confidential domestic and sexual violence hotline and Lethality Assessment Protocol (LAP). The grant period is from January 1, 2023, to December 31, 2023. There is 1/0.8 FTE grant position associated with this award. The County is under no obligation to continue funding this position once grant funding expires. No Local Cash Match is required.
- On June 10, 2023 (AS 23266), an increase of \$14,128 to both revenues and expenditures was appropriated for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2022, as a result of a supplemental award from the Virginia Community College System. Funding provides career services and training to assist workers who have been laid off or are about to be laid off. Funds will continue to support 0/5.3 FTE grant positions, where a portion of the positions that serve the WIOA Adult Program also supports the WIOA Dislocated Worker Program and thus, the actual positions are accounted for in the WIOA Adult Program. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On March 28, 2023 (AS 23219), an increase of \$1,282,095 to revenues, expenditures, and Local Cash Match was appropriated to the Community-Based Social Services Grant, 1670016-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will provide services to adults age 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. The grant period runs from October 1, 2022, through September 30, 2023. These funds will continue to support 9/8.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$163,215 is available from the Local Cash Match reserve for anticipated grant awards.
- On June 14, 2023 (AS 23247), an increase of \$25,000 to revenues and expenditures was appropriated to the Community-Based Social Services Grant, 1670016-2023, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. Funding will provide services to adults age 60 and older to enable them to live as independently as possible in the community. This funding specifically supports insurance counseling. The grant period runs from October 1, 2022, through September 30, 2023. This grant will continue to support 9/8.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match is required.
- On March 15, 2023 (AS 23197), an increase of \$371,411 to revenues, expenditures, and Local Cash Match was appropriated for the Long-Term Care Ombudsman Grant, 1670017-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints

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against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation, and investigation. The grant period runs from October 1, 2022, through September 30, 2023. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$25,268 is available from the Local Cash Match reserve for anticipated grant awards.

- On March 27, 2023 (AS 23198), an increase of \$293,935 to both expenditures and revenues was appropriated for the Homemaker/Fee-for-Service Grant, 1670018-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will provide home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. The grant period runs from October 1, 2022, through September 30, 2023. There are no positions associated with this award and no Local Cash Match is required.
- On March 15, 2023 (AS 23199), an increase of \$1,905,986 to revenues, expenditures, and Local Cash Match was appropriated to the Home-Delivered Meals Grant, 1670020-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will support the Home-Delivered Meals program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2022, through September 30, 2023. There are no positions associated with this award. Local Cash Match in the amount of \$193,360 is available from the Local Cash Match reserve.
- On March 10, 2023 (AS 23201), an increase of \$409,504 to expenditures, revenues, and Local Cash Match was appropriated for the Care Coordination Grant, 1670021-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up, and reassessment. The grant period runs from October 1, 2022, through September 30, 2023. Funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$126,968 is available from the Local Cash Match reserve for anticipated grant awards.
- On March 17, 2023 (AS 23202), an increase of \$569,919 to expenditures, revenues, and Local Cash Match was appropriated for the Family Caregiver Grant, 1670022-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding provides education and support services to caregivers of persons 60 years and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2022, through September 30, 2023. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$118,863 is available from the Local Cash Match reserve for anticipated grant awards.

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- On March 11, 2023 (AS 23209), an increase of \$3,000 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2023. This funding is a supplemental award from the Virginia Department of Social Services that will continue to provide comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The program serves teenagers over age 16 and under age 19 in foster care who are not eligible for Title IV-E payments. The grant period was from June 1, 2022, through May 31, 2023. No positions were associated with this award and no Local Cash Match was required.
- On June 22, 2023 (AS 23278), an increase of \$20,900 to expenditures and Local Cash Match was appropriated for the Foster and Adoptive Parent Training Grant, 1670024-2023, as a result of a reallocation approved by the Virginia Department of Social Services. The funding provided for the enhancement of community education regarding foster care and adoption; training and in-home support of agency-approved foster and adoptive parents and volunteers; training for child welfare staff; and employee educational stipends. The required Local Cash Match of \$20,900 is available from the Anticipated Local Cash Match reserve. The grant period was from June 1, 2022, through May 31, 2023. No positions were associated with this award.
- On June 7, 2023 (AS 23249), an increase of \$56,573 to both revenues and expenditures was appropriated for the Educating Youth through Employment (EYE) Program Grant, 1670044-2023, as a result of a 2023 Summer Youth Program award from the SkillSource Group, Inc.. Funding is provided for a summer initiative that recruits, screens, and matches youth ages 16 to 21 with professional opportunities in the private sector and other area businesses. Participants are required to attend intensive training workshops before and during their summer work experiences. The grant period is from May 1, 2023, through September 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- On May 17, 2023 (AS 23234), an increase of \$55,000 to revenues, expenditures, and Local Cash Match was appropriated for the Respite Care Initiative Program Grant, 1670083-2023, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. This funding will be used to expand respite care services to family caregivers with the highest risk for caregiver burden and whose family members are subsequently at highest risk for institutionalization, and create an additional “bank” of time for each traditional respite client to be used over the course of a year for circumstances or lengths of time that the current respite program is not able to provide. There are no positions associated with this award and the Local Cash Match of \$24,750 is available in the Local Cash Match Reserve.
- On June 4, 2023 (AS 23248), an increase of \$58,538 to both revenues and expenditures was appropriated for the DARS Summer Earn and Learn (SEAL) Youth Employment Program Grant, 1670105-2023. This award from the SkillSource Group, Inc. provides work readiness training and paid work experiences to 25 students with disabilities through Pre-Employment Transition Services. The grant period is from May 1, 2023, through September 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- On June 14, 2023 (AS 23245), an increase of \$200,000 to both revenues and expenditures was appropriated for the Healthy Youth Prevention Education (HYPE) Project Grant, 1670108-2023, as a result of an award from the Virginia Department of Social Services. The HYPE project is an eight-session violence prevention and healthy relationship workshop that is presented in Fairfax



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County Public Schools, youth extra-curricular programs, and community centers. This funding supports the expansion of HYPE by allowing the curriculum to be translated into Spanish and tailored to be linguistically and culturally relevant for the target audience in two high schools and two community-based organizations that serve youth age 14 to 19 years. The grant period is March 1, 2023, through September 30, 2024. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue this position once grant funding expires. There is no Local Cash Match associated with this award.

- On June 4, 2023 (AS 23253), an increase of \$40,000 to both revenues and expenditures was appropriated for the American Job Center (AJC) Security Grant, 1670109-2021. This award from the Virginia Community College System (VCCS) provided security guards in the employment and training centers. The grant period was from January 1, 2023, through June 30, 2023. There were no positions associated with this grant and no Local Cash Match was required.
- On March 30, 2023 (AS 23217), an increase of \$23,952 to both revenues and expenditures was appropriated for the Bridges to Success Plus Grant, 1670111-2023, as a result of an award from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provided this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for qualifying individuals who have disabilities. The grant period was from March 1, 2023, through June 30, 2023. No Local Cash Match was required and there were no grant positions supported by this grant.

### Health Department

An increase of \$196,865 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On February 28, 2023 (AS 23204), an increase of \$25,000 to both revenues and expenditures was appropriated for the Tobacco Use Control grant, 1710018-2022, as a result of a supplemental award from Virginia Department of Health. Funding supported the coordination of tobacco control activities within the Region 2 Health Districts (Prince William, Loudoun, Fairfax, Arlington, and Alexandria) and assessments of tobacco control needs and current programs. This included the promotion and implementation of tobacco control and cessation policies and programs in the community, working with healthcare providers to establish referral programs, and planning and participating in community coalitions, conferences, and trainings. The grant period was from April 29, 2022, through April 28, 2023. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue funding this position once grant funding has expired. There was no Local Cash Match associated with this award.
- On June 30, 2023 (AS 23244), an increase of \$38,944 to both revenues and expenditures was appropriated for the Uniting for Ukraine and Other Humanitarian Parolee Programs Grant, 1710052-2023, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will be used for tuberculosis outreach services and support with a particular focus on participants in the Uniting for Ukraine and other humanitarian parolee programs. The grant period is from March 1, 2023, to September 30, 2023. There are no positions associated with this award and no Local Cash Match is required.
- On April 11, 2023 (AS 23224), an increase of \$75,000 to both revenues and expenditures was appropriated for the Fast Healthcare Interoperability Grant, 1710053-2023, as a result of an award

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from the National Association of County and City Health Officials. This funding supports activities to meet the following overarching goals of the project: 1) demonstrate the feasibility of Fast Healthcare Interoperability Resources (FHIR) communications to solve data needs of public health; 2) establish scalable mechanisms for developing, installing, and maintaining FHIR communications; and 3) develop a knowledge base of lessons learned for future work. The grant period is from September 1, 2022, through July 31, 2023. There are no positions associated with this award and no Local Cash Match is required.

- On May 11, 2023 (AS 23243), an increase of \$10,000 to both revenues and expenditures was appropriated for the NACCHO - Medical Reserve Corps, Operational Readiness Award grant, 1710055-2023, from the reserve for unanticipated grant awards. This pass-through funding from the U.S. Department of Health and Human Services will help to further build the capacity of the Medical Reserve Corps unit. The grant period is from May 10, 2023, through September 29, 2023. There are no positions or Local Cash Match associated with this award.
- On June 21, 2023 (AS 23273), an increase of \$47,921 to both revenues and expenditures was appropriated for the American Rescue Plan Act Funding for Home Visiting Grant, 1CV7118-2023, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Additional funding has been provided to supplement the Nurse-Family Partnership (NFP) evidence-based early childhood home visiting program in the Bailey's Crossroads community. The grant period runs from November 1, 2022, to September 29, 2023. There are no positions associated with this award and no Local Cash Match is required.

### **Fairfax-Falls Church Community Services Board**

An increase of \$144,450 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On March 28, 2023 (AS 23212), an increase of \$78,750 to both revenues and expenditures was appropriated for the Women's Substance Abuse Disorder Residential Services Grant, 1760097-2023, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports gender-specific residential treatment services for pregnant, postpartum, and/or women with dependent children impacted by substance use disorder or co-occurring disorders including but not limited to the enhancement of program development, evidence-based, trauma informed or family-based treatment services as well as discharge planning. The grant period extends from January 15, 2023, to March 14, 2024. There are no positions or Local Cash Match associated with this award.
- On June 8, 2023 (AS 23262), an increase of \$35,000 to both revenues and expenditures was appropriated for Adult Residential Crisis Stabilization Unit, 1760099-2023, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Unallocated FY 2023 restricted crisis stabilization funds have been provided to support the adult residential crisis stabilization program to help individuals in crisis. Funding must have been spent by June 30, 2023. There were no positions or Local Cash Match associated with this award.
- On June 7, 2023 (AS 23263), an increase of \$30,700 to both revenues and expenditures was appropriated for Substance Use Disorder Treatment for Women, 1760100-2023, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Grant funding provides services to pregnant and postpartum women, and women with dependent children

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# FEDERAL/STATE GRANT FUND

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(including women seeking to regain custody of their children) impacted by substance use disorder. The period of performance is January 13, 2023, to March 14, 2024. There are no positions or Local Cash Match associated with this award.

### Department of Neighborhood and Community Services

An increase of \$19,188 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On February 23, 2023 (AS 23193), an increase of \$1,599 to both revenues and expenditures was appropriated for The Clubhouse Network Tech Refresh and Retool Grant, 1790048-2023, as a result of an award from The Clubhouse Network. This grant will be used to support youth with a cutting-edge technology-rich experience including high-end technology tools and professional software for creative self-expression. The funding will provide equipment upgrades and replacements for continued access to mainstream technologies that provide equitable access to STEAM related college/career/lifetime learning opportunities. There are no positions and no Local Cash Match associated with this award.
- On April 24, 2023 (AS 23187), an increase of \$16,589 to both revenues and expenditures was appropriated for the Forest Sustainability Fund Grant, 1790051-2023, as a result of an award from Virginia Department of Forestry. This grant will be used to support public education and/or projects related to outdoor recreation or forest conservation. There are no positions and no Local Cash Match associated with this award.
- On May 23, 2023 (AS 23246), an increase of \$1,000 to revenues and expenditures was appropriated for the Resilience Week Workshops Grant, 1790052-2023, as a result of an award from Greater Richmond SCAN. This grant was used to support events planned by Trauma-Informed Community Network partner agencies during the 4th Annual Virginia Resilience Week. The grant period was from April 28, 2023, through May 7, 2023. No Local Cash Match was required to accept the funding and no grant positions were supported by this grant.

### Circuit Court and Records

An increase of \$22,420 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On March 6, 2023 (AS 23210), an increase of \$22,420 to both revenues and expenditures was appropriated for the Virginia Circuit Court Records Preservation Program Grant, 1800003-2023, as a result of an award from the Library of Virginia. Funds support a contract to preserve and conserve historical documents and records pertaining to Fairfax County and the Fairfax County Circuit Court. There are no positions associated with this award and no Local Cash Match is required.

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### Unclassified Administrative Expenses (Nondepartmental)

An increase of \$7,212 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On June 29, 2023 (AS 23290), an increase of \$7,212 to both expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining current year Local Cash Match that was not appropriated to grants but is still needed to address grant Local Cash Match requirements in later fiscal years.

### Fire and Rescue Department

An increase of \$5,466,581 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On April 21, 2023 (AS 23084), an increase of \$4,549,809 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2023, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenue may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the Towns of Clifton and Herndon. These funds will continue to support 11/10.5 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On June 2, 2023 (AS 23241), an increase of \$916,772 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2023. The Virginia Department of Health, Office of Emergency Medical Services Four-for-Life Program is funded from the \$4 fee included as part of the annual Virginia motor vehicle registration. Funds are set aside by the state for local jurisdictions for emergency medical services purposes including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. Funds are allocated based on the vehicle registrations processed in each locality. These funds do not support any positions and no Local Cash Match is required.

### Emergency Preparedness

An increase of \$20,000 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustment:

- On June 2, 2023 (AS 23264), an increase of \$20,000 to both revenues and expenditures was appropriated for the Identity and Access Management Services (IAMS) Program, 1HS0087-2023, as a result of an award from the Metropolitan Washington Council of Governments (MWWCOG). The funding will continue allowing authorized first responders and other homeland security and public safety personnel to access IAMS-enabled regional applications. There are no positions associated with this award and no Local Cash Match is required.

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## COVID-19 Funding

An increase of \$30,474 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On June 14, 2023 (AS 23265), an increase of \$10,000 to both revenues and expenditures was appropriated to the Adult Protective Services COVID-19 Relief Grant, 1CV6718-2022. This supplemental funding will continue to enhance and improve Adult Protective Services (APS) programs' response to the COVID-19 pandemic. The grant period runs from June 1, 2021, through September 30, 2023. The County is under no obligation to continue this funding when grant funding has expired. There are no positions associated with this award and no Local Cash Match is required.
- On March 17, 2023 (AS 23207), an increase of \$20,474 to both revenues and expenditures was appropriated for Early Educator Fast Tracking Training Grant, 1CV7910-2023, as a result of an award from Virginia Education Childhood Foundation (VECF). This grant will be used to support work related to the design and facilitation of an intensive learning experience for new early educators. Early Educator Fast Track Training comprises a robust yet streamlined first credential in early care and education. Staff in the Department of Neighborhood and Community Services (NCS) will help create the course as well as a Train-the-Trainer course to build a pool of instructors for the Fast Track Training. There are no positions and no Local Cash Match associated with this award.

# FEDERAL/STATE GRANT FUND

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## FUND STATEMENT

Category	FY 2023 Estimate	FY 2023 Actual	Increase (Decrease) (Col. 2-1)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance<sup>1</sup></b>	<b>\$25,634,840</b>	<b>\$25,634,840</b>	<b>\$0</b>	<b>\$742,265</b>	<b>\$49,501,677</b>	<b>\$48,759,412</b>
Revenue:						
Federal Funds	\$297,646,704	\$123,703,361	(\$173,943,343)	\$0	\$173,706,889	173,706,889
State Funds	120,989,814	80,508,818	(40,480,996)	0	56,163,456	56,163,456
Other Revenue	20,818,933	14,134,232	(6,684,701)	0	10,251,159	10,251,159
Other Match	1,241,620	0	(1,241,620)	0	1,241,620	1,241,620
Reserve for Estimated Grant Funding	22,448,774	0	(22,448,774)	132,624,746	132,624,746	0
<b>Total Revenue</b>	<b>\$463,145,845</b>	<b>\$218,346,411</b>	<b>(\$244,799,434)</b>	<b>\$132,624,746</b>	<b>\$373,987,870</b>	<b>\$241,363,124</b>
Transfers In:						
General Fund (10001)						
Local Cash Match	\$4,432,654	\$3,234,096	(\$1,198,558)	\$0	\$15,839	\$15,839
Reserve for Estimated Local Cash Match	0	1,198,558	1,198,558	4,432,654	4,416,815	(15,839)
<b>Total Transfers In</b>	<b>\$4,432,654</b>	<b>\$4,432,654</b>	<b>\$0</b>	<b>\$4,432,654</b>	<b>\$4,432,654</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$493,213,339</b>	<b>\$248,413,905</b>	<b>(\$244,799,434)</b>	<b>\$137,799,665</b>	<b>\$427,922,201</b>	<b>\$290,122,536</b>
Expenditures:						
COVID-19 Funding	\$77,965,636	\$17,408,668	(\$60,556,968)	\$0	\$60,969,179	\$60,969,179
COVID-19 FEMA Public Assistance	10,598,133	6,908,350	(3,689,783)	0	1,289,783	1,289,783
Opioid Settlement Funds	0	0	0	0	2,584,999	2,584,999
Emergency Preparedness <sup>2</sup>	22,789,961	11,083,573	(11,706,388)	0	10,925,748	10,925,748
Department of Vehicle Services	320,700	0	(320,700)	0	320,700	320,700
Office of Elections	188,709	0	(188,709)	0	188,709	188,709
Dept. of Public Works & Environmental Services	2,584,780	0	(2,584,780)	0	2,584,780	2,584,780
Economic Development Authority	3,100,000	0	(3,100,000)	0	3,100,000	3,100,000
Dept. of Housing and Community Development	2,442,028	1,150,371	(1,291,657)	0	1,291,657	1,291,657
Office of Human Rights	720,375	226,736	(493,639)	0	493,640	493,640
Department of Transportation	118,324,404	59,323,017	(59,001,387)	0	59,952,170	59,952,170
McLean Community Center	9,200	9,200	0	0	0	0
Park Authority	618,643	0	(618,643)	0	618,643	618,643
Fairfax County Public Library	1,000	1,000	0	0	0	0
Department of Family Services	27,552,359	13,676,684	(13,875,675)	0	12,984,353	12,984,353
Health Department	8,687,263	5,671,528	(3,015,735)	0	3,283,381	3,283,381
Fairfax-Falls Church Community Services Board	89,075,086	26,187,316	(62,887,770)	0	75,497,711	75,497,711
Dept. Neighborhood and Community Services	49,876,515	40,993,244	(8,883,271)	0	15,037,740	15,037,740
Circuit Court and Records	43,297	20,877	(22,420)	0	22,420	22,420
Juvenile and Domestic Relations District Court	141,916	52,291	(89,625)	0	86,541	86,541
Commonwealth's Attorney	31,918	8,500	(23,418)	0	23,418	23,418
General District Court	957,204	701,561	(255,643)	0	255,643	255,643
Police Department	7,996,088	3,097,103	(4,898,985)	0	4,818,486	4,818,486
Office of the Sheriff	287,007	53,169	(233,838)	0	459,981	459,981
Fire and Rescue Department	32,648,922	12,229,815	(20,419,107)	0	20,419,105	20,419,105
Department of Public Safety Communications	73,342	44,950	(28,392)	0	6,050	6,050
Department of Animal Sheltering	182,963	64,275	(118,688)	0	118,687	118,687
Unclassified Administrative Expenses	35,253,625	0	(35,253,625)	137,057,400	149,846,411	12,789,011
<b>Total Expenditures</b>	<b>\$492,471,074</b>	<b>\$198,912,228</b>	<b>(\$293,558,846)</b>	<b>\$137,057,400</b>	<b>\$427,179,935</b>	<b>\$290,122,535</b>
<b>Total Disbursements</b>	<b>\$492,471,074</b>	<b>\$198,912,228</b>	<b>(\$293,558,846)</b>	<b>\$137,057,400</b>	<b>\$427,179,935</b>	<b>\$290,122,535</b>
<b>Ending Balance<sup>3</sup></b>	<b>\$742,265</b>	<b>\$49,501,677</b>	<b>\$48,759,412</b>	<b>\$742,265</b>	<b>\$742,266</b>	<b>\$1</b>

# FEDERAL/STATE GRANT FUND

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<sup>1</sup> The *FY 2024 Revised Budget Plan* Beginning Balance reflects \$20,085,727 in Local Cash Match carried over from FY 2023. This includes \$7,280,877 in Local Cash Match previously appropriated to agencies but not yet expended, \$8,604,255 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

<sup>2</sup> Emergency Preparedness grant funding is reflected as a separate category in order to centrally identify grant funds earmarked for security and emergency preparedness requirements. Agencies currently involved in this effort include the Department of Information Technology, Police Department, Fire and Rescue Department, and Department of Emergency Management and Security.

<sup>3</sup> The Ending Balance in Fund 50000, Federal-State Grant Fund, fluctuates primarily due to timing, as some revenues received late in the fiscal year have not been spent by June 30 as the time period for spending grant funds often continues beyond the end of the fiscal year.

**ATTACHMENT VI:  
OTHER FUNDS DETAIL**



## OTHER FUNDS DETAIL

### APPROPRIATED FUNDS

#### *General Fund Group*

**Fund 10015, Economic Opportunity Reserve \$53,030,855**

FY 2024 expenditures are recommended to increase \$53,030,855 to appropriate the full balance of the fund. The increase is due to \$51,446,979 from the carryover of unexpended project balances and the unspent appropriated reserve, \$500,000 in anticipated interest earnings in FY 2024, and a \$1,083,876 transfer increase from the General Fund per the County's reserve policy. FY 2024 expenditures reflect \$7,395,600 in remaining balances previously appropriated to approved projects, and the appropriated reserve of \$45,635,255 to allow additional projects approved by the Board of Supervisors to be funded throughout the fiscal year. Based on the total appropriation in the fund in FY 2024, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements, excluding those disbursements related to the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

FY 2023 actual expenditures reflect a decrease of \$50,836,553, or 99.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$51,112,822. This variance is due to unexpended project balances of \$7,395,600, and the balance of the Appropriated Reserve of \$43,440,953.

Actual revenues in FY 2023 total \$760,426, an increase of \$610,426, or 407.0 percent, over the FY 2023 estimate of \$150,000 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

**Fund 10040, Information Technology Projects \$72,840,424**

FY 2024 expenditures are recommended to increase \$72,840,242 due to the carryover over of unexpended project balances of \$50,389,023, a General Fund Transfer of \$14,506,533 to support new and continuing IT projects; a transfer of \$6,869,857 from Fund 40040, Fairfax-Falls Church Community Services Board, to support the development of a new electronic health record system; and the appropriation of \$1,075,011 in additional revenue received in FY 2023. Adjustments related to revenue include an increase of \$687,842 in interest income above the amount anticipated, \$431,350 in State Technology Trust Fund revenue, \$415,300 in Circuit Court Public Access Network (CPAN) revenue, \$39,130 in Land Records revenues, and \$258,851 in Electronic Summons revenue.

FY 2023 Actual Expenditures reflect a decrease of \$50,389,023, or 66.2 percent, from the *FY 2023 Revised Budget Plan* level of \$76,119,025, reflecting unexpended project balances carried over into FY 2024.

FY 2023 Actual Revenues total \$1,832,473, 141.9 percent above the FY 2023 Estimate of \$757,462 as a result of increases in interest income, State Technology Trust Fund revenues, CPAN revenues, Land Records fees, and Electronic Summons revenues.

As a result of the actions discussed above, the FY 2024 ending balance for the fund remains \$0.

The following adjustments are required at this time:

#### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Audit Management Project (IT-000049)	(\$30,000)	This project is complete, and the balance is reallocated to support other initiatives.
Circuit Court Automated Recording System (2G70-022-000)	59,265	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Circuit Court Case Management System (2G70-021-000)	199,274	Balances will be used to maintain the Circuit Court's existing case management system and support the implementation of the new Court Integrated Case Management System. The project is supported by State Technology Trust Fund (TTF) revenue.
CSB Electronic Health Record System (IT-000062)	6,869,857	This is a new project to purchase and implement a dedicated Electronic Health Record system solution. This project is supported by balances from Fund 40040, Fairfax-Falls Church Community Services Board (CSB).
Customer Relationship Management (CRM) (2G70-041-000)	500,000	Supports a unified tracking/case management of service requests via a multi-platform CRM solution across e-mail, web, social media, and call center capabilities.
Cyber Security Enhancement Initiative (2G70-052-000)	500,000	Supports continuation of the County's Cyber Security program.
DIT Tactical Initiatives (2G70-015-000)	362,842	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
E. Gov. Programs (2G70-020-000)	400,000	Supports continuation of eGov programs, including the County's website, mobile apps, chatbots, artificial intelligence, web content management system, FairfaxNet and other required updates and enhancements.
Electronic Summons and Court Scheduling (2G70-067-000)	128,630	This project provides maintenance and support to the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	1,000,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Content Services Project (IT-000017)	250,000	Supports countywide efforts to store, centralize, and share documents and other data; this strategy includes the use of tools that enable the origination, creation, editing, management, review, publishing, search, retrieval, and applied use of information regardless of the initial source or format.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Enterprise Data Analytics and Business Intelligence (IT-000034)	750,000	This multiphase project supports the County's strategic objective of improving evidence-based decisions ensuring resources (time, money, and people) are used efficiently and effectively, and developing sustainable strategic plans to better serve constituent populations.
Enterprise Modernization Project (IT-000056)	1,050,000	This project will enable DIT and partner agencies to further its digital transformation by streamlining, securing, and automating systems, while enhancing collection practices and improving business technology.
Facility Maintenance Management (2G70-040-000)	200,000	This project supports implementation of an Enterprise Asset Management System for effective management of FMD's core business line, Operations and Maintenances (O&M) service delivery.
FCPA Asset Management System (IT-000042)	345,052	This project supports implementation of a facilities and asset life cycle management solution to manage ongoing maintenance, and support capital project planning and construction project management for the Fairfax County Park Authority (FCPA).
Geospatial Initiatives (IT-000028)	1,325,000	This project continues to modernize the GIS infrastructure and complete the refresh of several GIS based systems critical to County operations. The completed modernization will enable sound integrations of GIS with operational business systems, expand the operational use of GIS, protect the investment in data, and provide the stability expected of corporate systems.
Information Technology Training (2G70-006-000)	296,781	This project supports essential IT training required to maintain staff technical skills and required certification.
Integrated Human Services Technology Project (IT-000025)	500,000	This project supports the development of a roadmap and implementation plan for integrated Health and Human services technology, designed to provide a comprehensive view of clients and their needs, deliver a scalable set of properly coordinated services, improve service quality with accurate and timely data, and deploy and maintain cost-effective IT assets and services.
Juvenile and Domestic Relations District Court Resident Record System (IT-000063)	800,000	This project supports the development of a new system that court services administration can use to log and maintain records for residents at Juvenile and Domestic Relations District Court facilities.
Office of Elections Technology Project (IT-000006)	5,000,000	This project supports the phased replacement of election equipment when current equipment reaches end of life.
PCI Compliance (IT-000046)	(260,133)	This project is complete, and the balance is reallocated to support other initiatives.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Police Record Management System Refresh (IT-000013)	631,481	This project supports the replacement of the current Police Records Management system that supports present and future police department needs and business processes and that maintains close integration with the Computer-Aided Dispatch system.
Remote Access (2G70-036-000)	200,000	This project supports enhanced and expanded capability of authorized County users to securely access the County's systems from remote locations or field service activities, telework, Continuity of Operations Plans (COOP), and emergency events such as pandemic outbreaks or natural and weather emergencies.
Sheriff's Department Jail Management System (IT-000047)	1,380,000	This project supports the replacement of the legacy inmate management system to modernize and meet new demands.
Telecommunications Modernization (2G70-038-000)	(6,648)	This project is complete, and the balance is reallocated to support other initiatives.
<b>Total</b>	<b>\$22,451,401</b>	

### *Debt Service Funds*

#### Fund 20000, Consolidated County and Schools Debt Service

**\$3,139,752**

FY 2024 expenditures are recommended to increase \$3,139,752 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2024 - FY 2028 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2033).

A Transfer Out of \$3,000,000 is included to Fund 81400, FCRHA Asset Management, to provide funding for design and related development costs incurred prior to the bond sale for the Original Mount Vernon High School (OMVHS) project through the end of the calendar year. The bond sale for this project is anticipated to occur in mid FY 2024 to cover any remaining design and all construction costs.

FY 2024 revenues are recommended to remain the same as the FY 2024 Adopted Budget Plan. FY 2024 also includes a \$281,689 Transfer In from Fund 40300, Housing Trust, related to the Lincolnia Senior Center project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

FY 2023 actual expenditures reflect a decrease of \$5,422,957, or 1.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$345,284,406. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2023 total \$2,740,606, an increase of \$435,106, or 18.9 percent, over the FY 2023 estimate of \$2,305,500 primarily due to higher than anticipated bond proceeds and miscellaneous revenue.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

#### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

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### *Capital Project Funds*

**Fund 30000, Metro Operations and Construction** **\$2,292,589**

FY 2024 expenditures are recommended to increase \$2,292,589 due to increases in the County's share of the jurisdictional operating subsidy and share of capital project planning in the Washington Metropolitan Area Transit Authority (WMATA) Board FY 2024 Adopted Budget. Fund balances are sufficient to support these increases without additional resources.

FY 2023 actual expenditures reflect a decrease of \$2,207,236 or 2.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$91,727,334. The change is primarily attributable to greater than anticipated interest income and state aid to operating expenses. It should be noted that this does not reflect a decrease in the contribution to Metro's capital program; it is a change in how the same required subsidy was met based on available resources. The balance of County funds will be utilized to address a portion of the County's share of the WMATA operating subsidy for FY 2024.

Actual revenues in FY 2023 total \$151,949,714, an increase of \$2,946,995, or 2.0 percent, over the FY 2023 estimate of \$149,002,719 primarily due to increases in state aid for capital requirements and in interest income, partially offset by decreases in gas tax proceeds and state aid to operating requirements.

As a result of the actions discussed above, the FY 2024 ending balance is projected to remain at \$0.

**Fund 30010, General Construction and Contributions** **\$327,232,090**

FY 2024 expenditures are recommended to increase \$327,232,090 due to the carryover of unexpended project balances in the amount of \$245,854,494 and an adjustment of \$81,377,596. This adjustment includes an increase to the General Fund transfer of \$35,950,428 including: \$2,500,000 to support turf field replacement, \$1,000,000 to address small scale capital projects in each Supervisory District, \$11,917,428 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, \$1,000,000 for the Construction Escalation Reserve, \$3,000,000 to support facility space planning initiatives, \$233,000 to support the removal of illegal signs, \$5,000,000 to support Park Authority CIP Projects, \$500,000 to support the Park Authority Forestry Operations Division, \$800,000 to support security assessments and improvements at County facilities, \$3,000,000 to support the temporary re-location of clinical services from the Joseph Willard Health Center, and \$7,000,000 to provide building and site improvements at the Workhouse Campus.

The adjustment also includes the appropriation of \$45,427,168 in revenues received in FY 2023, including: \$296,212 in higher than anticipated Athletic Service Fee revenues; \$18,100 in Developer Contributions; \$5,000,000 in bond premium associated with the January 2023 bond sale, partially offset by an amount of \$605,753 required for final financing associated with the Original Mount Vernon High School redevelopment project; \$475,075 in Developer Streetlights Program revenue; \$179,698 in revenues from the sale of capital equipment; \$23,100 in revenues associated with the Crossroads Interim Park Agreement; \$7,039 in Emergency Directive Program revenue; \$7,829 in Grass Mowing Directive Program revenue; \$20,464 in interest earnings from Economic Development Authority (EDA) bonds associated with the Lewinsville redevelopment project; \$60,242 in Minor Streetlight Upgrades Program revenue; \$34,332 in Strike Force Blight Abatement revenues; and \$40,000,000 in EDA bonds to be sold in FY 2024 to support the full design and construction of the Tysons Community Center, partially offset by a decrease of \$89,170 in anticipated Developer Default revenue that is no longer expected to be received.

The following project adjustments are required at this time:

***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Services Fee - Custodial Support (2G79-219-000)	\$44,432	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2023.
Athletic Services Fee – FCPS Diamond Fields (2G51-003-000)	74,053	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2023.
Athletic Services Fee - Turf Field Replacement (PR-000097)	2,677,727	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues of \$177,727 received in FY 2023 and \$2,500,000 to support turf field replacements scheduled for FY 2024. The Park Authority administers the County’s Synthetic Turf Replacement Program which includes a total of 79 fields (50 Park Authority and 29 FCPS). A synthetic field is generally under warranty for up to eight years and the Park Authority manages to maintain fields to a useful life of up to ten years. The current program funding can support between 4 and 5 fields per year. Based on the current cost per replacement field and the inventory of fields required to be replaced in FY 2024 (9 fields), additional funding is required. In order to maintain the schedule of replacement, an additional \$2.2 million is required to complete the replacement of the 9 fields, and an additional \$0.3 million is needed to begin the design process for the 11 fields scheduled for replacement in FY 2025.
Capital Projects – All Districts (ST-000004 through ST-000013)	1,000,000	Increase necessary to address small scale projects in each Supervisory District. Funding of \$100,000 is provided for each District and the Chairman to fund or leverage grant funding in support of capital projects within their District. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers, and schools and will support the County’s One Fairfax commitment by providing resources to address gaps and support equitable access for all.
Capital Projects – Dranesville District (ST-000005)	18,100	Increase necessary to appropriate developer contributions received in FY 2023 associated with the Deerfield Pond Trail in the Dranesville District.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for County Roads (RC-000001)	1,986,238	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$1,986,238 is included for County-owned Road maintenance. The allocation provides a total of 5 percent for County roads.
Capital Sinking Fund for Parks (PR-000108)	5,958,715	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park Authority properties. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$5,958,715 is included for Parks. The allocation provides a total of 15 percent for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	1,191,742	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover, an amount of \$1,191,742 is included for maintenance in revitalization areas. The allocation provides a total of 3 percent for revitalization areas.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (ST-000050)	2,780,733	Increase necessary to support prioritized critical infrastructure replacement and upgrades to walkways. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$2,780,733 is included for walkway maintenance. The allocation provides a total of 7 percent for walkways.
Construction Escalation Reserve (2G25-123-000)	1,000,000	Increase necessary to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 to 30 percent or more than previously approved budgets. These increases are primarily due to market inflation and disruptions to global supply chains. Price increases have been experienced in many commodities and materials utilized in construction projects, particularly electrical and mechanical systems and component parts.
Contingency – Bonds (2G25-090-000)	4,394,247	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale. Bond premium of \$5.0 million was received and was partially offset by \$605,753 which represents the balance of the financing requirements related to Project 2G25-102-000, Original Mount Vernon High School Redevelopment. In order to apply for historic tax credits associated with this project, all future funding is included in Fund 81400, FCRHA Asset Management.
Contingency – General Fund (2G25-091-000)	(89,170)	Decrease necessary to offset anticipated Developer Default revenue that is no longer expected to be received. Developer Default revenue fluctuates each year depending on the pace of development; therefore, all future contributions will be applied to projects at the end of the fiscal year.
Developer Street Light Program (2G25-024-000)	475,075	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2023. The Developer Streetlight Program provides streetlights in conjunction with new developments as required in site plan approvals. Funding is appropriated at year end consistent with the level of developer revenue received and fluctuates from year to year.
DPWES Snow Removal (2G25-128-000)	179,698	Increase necessary to appropriate revenues received associated with the sale of surplus equipment in FY 2023.



## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
DPWES Transportation Maintenance (2G25-129-000)	23,100	Increase necessary to appropriate fees collected in FY 2023 associated with the Crossroads Interim Park Agreement between Fairfax County Park Authority (FCPA) and Columbia Crossroads, L.P.
Emergency Directive Program (2G25-018-000)	7,039	Increase necessary to appropriate revenue received in FY 2023 associated with collections from homeowners, banks, or settlement companies for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations, and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code.
Facility Space Realignments (IT-000023)	3,000,000	Increase necessary to support space realignment and reconfiguration projects throughout the County. Resources will support both near- and long-term solutions for space redesign and reconfiguration of County owned space to increase operational efficiencies and sustainability. As part of this County space and facility utilization effort, leases will be reviewed for elimination or reduction by redesigning and maximizing County-owned space. Staff will review options to move administrative services out of leased space while maintaining leases where the delivery of client services is driven by location and when a County location is not within close proximity. Increased teleworking and digital record keeping have provided an opportunity to reexamine space and realize more efficiencies.
Grass Mowing Directive Program (2G97-002-000)	7,829	Increase necessary to appropriate revenue received in FY 2023 associated with the Grass Mowing Directive Program. The Department of Code Compliance supports the community through programs pertaining to grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Illegal Sign Removal Program (2G97-003-000)	233,000	Increase necessary to provide remaining funding required to contract for the removal of illegal signs in the right-of-way. In Virginia, the state-maintained right-of-way includes property along a roadway, on either side, and in the median. It must be kept clear for motorist safety and to allow road crews room to work. Partial funding of \$217,308 was approved as part of the <i>FY 2023 Third Quarter Review</i> , and this remaining funding will fully fund this program for FY 2024.
Laurel Hill Maintenance - FMD (2G08-001-000)	3,000,000	Increase necessary to support site improvements at the Workhouse Campus. These include paving and lighting enhancements throughout the Workhouse Campus. These site enhancements will begin the investment required to preserve the infrastructure of this historic campus.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Lewinsville Redevelopment (HS-000011)	20,464	Increase necessary to appropriate interest earned in FY 2023 on EDA bonds issued to finance the redevelopment of the Lewinsville senior housing and human services facility. This interest is required to be applied to project costs or transferred to Debt Service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.
Minor Streetlight Upgrades (2G25-026-000)	60,242	Increase necessary to appropriate revenues received in FY 2023 associated with minor streetlight improvements.
Parks - CIP Projects (PR-000153)	5,000,000	Increase necessary to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority is experiencing inflation and project cost escalation on existing projects, such as the Mount Vernon Rec Center. Additional funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. As directed by the Board, staff has been working with the Park Authority to appropriately size annual bond sales and develop future bond referendum proposals that address needs while conforming to the County's overall limitations. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the Bond program to bridge funding gaps prior to the next referendum.
Parks – Forestry Maintenance (2G51-056-000)	500,000	Increase necessary to support the Park Authority Forestry Operations Division. The Park Authority is currently focusing on the risks associated with high priority trees and maintains a significant backlog of medium and low risk tree work. An increased volume of reported tree failures, posing a risk to life and property as well as staffing challenges, have resulted in higher dependency on contracted services. Funding will help address the ongoing high-risk tree work and reduce the deferral of other Park maintenance needs.
Security Studies and Improvements (2G93-003-000)	800,000	Increase necessary to support security assessments and improvements at County facilities. Funding of \$500,000 is provided to upgrade the security features for the nine members of the Board of Supervisors offices which are located throughout the County. An additional \$300,000 is provided to perform an assessment of Security Access and Control Systems.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Strike Force Blight Abatement (2G97-001-000)	34,332	Increase necessary to appropriate abatement revenue received associated with the Strike Force Blight Abatement project. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Tysons Community Center (CC-000026)	40,000,000	Increase necessary to appropriate EDA bonds anticipated to be sold during FY 2024. These bonds will support the full design and construction of the Tysons Community Center. This project is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), and a private developer. The development of Dominion Square in Tysons will incorporate a 30,000-square-foot community center on the site.
Willard Health Center – 2020 (HS-000051)	3,000,000	Increase necessary to support the temporary re-location of clinical services from the Joseph Willard Health Center during the renovation of the facility. Partial funding for relocation of staff and services is already included in the project costs; however, the cost to build-out clinical space in a new leased facility in Springfield is significant. The newly identified lease space can serve as a temporary site for Willard staff and later, a permanent site to replace other leased space in the Springfield area. The new lease space is closer to the Springfield Town Center, located near public transit, and is in better condition than the current Health Department spaces in the area.
Workhouse Campus Improvements (GF-000019)	4,000,000	Increase necessary to provide for unforeseen site conditions, including additional structural repairs and exterior envelop restoration at the buildings known as Workhouse-13 and Workhouse-15 and to support the initial assessment and remediation of four unoccupied buildings known as Workhouse 1, 12, 17, and 18. Additionally, funding will support grading improvements to the ball field.
<b>Total</b>	<b>\$81,377,596</b>	

## OTHER FUNDS DETAIL

**Fund 30015, Environmental and Energy Program**
**\$41,660,639**

FY 2024 expenditures are recommended to increase \$41,660,639 due to the carryover of unexpended project balances in the amount of \$32,560,067 and an adjustment of \$9,100,572. This adjustment includes an increase to the General Fund transfer in the amount of \$8,050,000 to support environmental initiatives and the appropriation of revenues received in FY 2023 in the amount of \$1,050,572. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Community – CECAP (2G02-033-000)	\$250,000	Increase necessary to continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP). CECAP support is focused on implementing strategies and actions to reduce the amount of greenhouse gases emitted in Fairfax County.
Community – Plastic Bag Tax Projects (2G02-041-000)	1,043,364	Increase necessary to appropriate additional revenues received in FY 2023 associated with the plastic bag tax. On September 14, 2021, the Board of Supervisors adopted an ordinance to enact a \$0.05 tax, effective January 1, 2022, on disposable plastic bags provided by grocery stores, convenience stores and drugstores. <a href="#">VA Code Sec. 58.1-1745.B</a> dictates that revenues from the plastic bag tax program are to be appropriated for environmental clean-up, education programs designed to reduce environmental waste, mitigation of pollution and litter, and the provision of reusable bags to recipients of certain federal food support programs. The Office of Environmental and Energy Coordination (OEEC) has established a funding selection process for plastic bag tax revenue which provides County agencies the opportunity to pursue funding for applicable programs and initiatives. Staff will return to the Board via memo with specific project recommendations
Contingency (2G02-034-000)	7,208	Increase necessary to appropriate miscellaneous revenue received during FY 2023. This funding is attributed to rebates and refunds associated with implemented energy projects.
EIP – Green Bank Initiatives (2G02-039-000)	600,000	Increase necessary to continue the implementation of a Green Bank. A Green Bank, or clean energy financing entity, can be a powerful catalyst in the community for greater investments in energy efficiency and renewable energy. In FY 2023, the County made substantial progress toward establishing a 501(c)(3) nonprofit Green Bank to serve the residential and business communities of Fairfax County. Funds from a U.S. Department of Energy grant will provide some support for the launch of this entity. However, additional funds are required to enable the green bank to capitalize on emerging federal support and the commensurate growing interest in green banks.
Energy – Energy Contracts (ESCO) - Parks (2G51-057-000)	1,000,000	Increase necessary to continue to support building energy improvements recommended by Energy Service Companies (ESCOs) at Park Authority facilities. These improvements

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). Investment Grade Audits (IGAs) have identified several new potential energy retrofit projects including Building Automation System (BAS) integration of air handling units; HVAC controls and lighting upgrades; specialty recreation lighting upgrades; and pumphouse and bathroom control upgrades to increase energy efficiency.
Energy – Energy Contracts (ESCO) (2G02-035-000)	3,000,000	Increase necessary to continue to support building energy improvements recommended by Energy Service Companies (ESCOs) at County facilities. These improvements support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). Investment Grade Audits (IGAs) are underway at 11 County facilities and are scheduled to be completed at the end of September 2023. The IGAs will identify recommended energy improvements at each site. Increased funding will ensure that the improvements identified can proceed.
Energy - LED Streetlights (GF-000065)	1,800,000	Increase necessary to support the fifth year of a five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium, and metal halide fixtures to LED streetlights. As of June 2023, approximately 64 percent or 36,000 streetlights have been converted to LED with another 10,000 streetlight conversions in Dominion’s queue to convert. The new LED streetlights are “Smart City Capable” with features being incorporated through added hardware and software upgrades. This conversion plan was estimated to cost a total of \$9.0 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO <sub>2</sub> e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented.
Energy – Renewable Energy Initiatives (GF-000073)	1,400,000	Increase necessary to support solar panel installations at several County facilities. Solar panel installations will support the County’s self-generation of renewable energy, as outlined in the Operational Energy Strategy (OES). The projects include new construction at the South County Police/Animal Shelter, the Patrick Henry Library, and the Fairview, Seven Corners, West Annandale, and Tysons Fire Stations. Funding for these six sites allows solar to be installed by the general contractor within the normal project schedule, a more efficient approach than installing solar after the building is complete. Additional previously approved projects may need to be adjusted to cover increased costs associated with solar and other sustainability goals; however, going

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		forward, all new projects will include these costs in their funding estimates.
<b>Total</b>	<b>\$9,100,572</b>	

### Fund 30020, Infrastructure Replacement and Upgrades

**\$97,378,392**

FY 2024 expenditures are recommended to increase \$97,378,392 due to the carryover of unexpended project balances in the amount of \$74,168,525 and an adjustment of \$23,209,867. This adjustment includes an increase to the General Fund transfer of \$22,876,145, including: \$5,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$17,876,145 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of \$333,722 received in FY 2023 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	\$17,876,145	Increase necessary to support the revised recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was established as a budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee, which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. The specific allocation includes \$17,876,145 for FMD. In anticipation of the <i>FY 2023 Carryover Review</i> Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes ADA improvements at the Courthouse, HVAC replacements and Building Automation System replacements throughout the County.
Emergency Systems Failures (2G08-005-000)	5,000,000	Increase necessary to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, roof, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
MPSTOC County Support for Renewal (2G08-008-000)	280,438	Increase necessary to appropriate revenues received in FY 2023. An amount of \$280,438 is associated with the state reimbursement for its share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs. The County pays for all operational requirements and the State reimburses the County for its share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC.
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2023. An amount of \$53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for infrastructure replacement and upgrade requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot.
<b>Total</b>	<b>\$23,209,867</b>	

### Fund 30040, Contributed Roadway Improvements

**\$49,883,424**

FY 2024 expenditures are recommended to increase \$49,883,424 due to the carryover of unexpended project balances in the amount of \$47,418,877 and other adjustments of \$2,464,547. This adjustment is based on actual revenue received in FY 2023 in the amount of \$936,620 and interest earnings of \$1,527,927. Developer contribution revenue fluctuates each year depending on the pace of development; therefore, contributions are only reflected and applied to projects at the end of the fiscal year. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Centreville Developer Contributions (2G40-032-000)	\$26,648	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Countywide Developer Contributions (2G40-034-000)	569,568	Increase necessary based on the appropriation of \$9,196 in higher than anticipated proffer contributions and \$560,372 in interest earnings received in FY 2023.
Fairfax Center Developer Contributions (2G40-031-000)	147,080	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Reston Road Fund Developer Contributions (2G40-147-000)	5,529	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons Developer Contributions (2G40-035-000)	180,629	Increase necessary based on the appropriation of \$25,647 in proffer contributions and \$154,982 in interest earnings received in FY 2023.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Grid Concept (2G40-038-000)	5,542	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons Grid of Streets Developer Contributions (2G40-057-000)	1,357,930	Increase necessary based on the appropriation of \$901,777 in proffer contributions and \$456,153 in interest earnings received in FY 2023.
Tysons Metrorail Access Management (2G40-040-000)	11,554	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons-wide Developer Contributions (2G40-058-000)	160,067	Increase necessary based on the appropriation of interest earnings received in FY 2023.
<b>Total</b>	<b>\$2,464,547</b>	

### Fund 30050, Transportation Improvements

**\$104,889,960**

FY 2024 expenditures are recommended to increase \$104,889,960 due to the carryover of unexpended project balances in the amount of \$78,406,783 and an adjustment of \$26,483,177. This adjustment reflects an increase to the General Fund transfer of \$26,483,177 to support additional bicycle and pedestrian access throughout the County. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bicycle & Pedestrian Access Reserve (ST-000051)	\$26,483,177	Increase necessary to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100.0 million over approximately six years. Funding in the amount of \$26,483,177 is included for FY 2024 based on 20 percent of FY 2023 year-end balances bringing the total amount dedicated to this program to \$56,692,007. It should be noted that this project serves as reserve and funding is allocated to specific Bicycle and Pedestrian projects after approval by the Board of Supervisors.



## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Trail Improvements – 2014 (5G25-063-000)	(250,000)	Decrease due to substantial completion of this program. The remaining project is planned to be completed under the VDOT repaving program at a minimal cost.
Contingency – Bonds (5G25-027-000)	(877,813)	Decrease based on the adjustments noted herein.
County-Maintained Bike/Trail – 2014 (ST-000037)	(900,000)	Decrease due to substantial completion of most of the projects included in this program.
Pedestrian Improvements – 2007 (ST-000021)	(178,040)	Decrease due to the completion of all projects within this program.
Pedestrian Improvements – 2014 (5G25-060-000)	1,500,000	Increase necessary to support higher than anticipated costs associated with the remaining projects in this program. Thirty-nine of the 47 projects within this program have been completed. Many of the completed projects have experienced cost increases due to inflation and supply chain issues. This additional funding will allow the projects currently underway to continue through the development process. Additional funding may be required in the future to complete the remaining projects in the program.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(1,044,147)	Decrease due to the completion of all projects within this program.
Spot Improvements – 2014 (5G25-059-000)	1,500,000	Increase necessary to support significant market escalation in expenditures for spot improvements projects. Five of the eight projects within this program have been completed. Due to inflation, supply chain issues, and other project complexities, one of the remaining projects (Old Courthouse Rd./Besley Rd.) has increased. This funding will fully fund this project. Additional funding may be needed in the future to fund the remaining two projects in the program.
Traffic Calming Program (2G25-076-000)	250,000	Increase necessary to fund ongoing and future traffic calming projects throughout the County.
<b>Total</b>	<b>\$26,483,177</b>	

**Fund 30070, Public Safety Construction**
**\$284,932,595**

FY 2024 expenditures are recommended to increase \$284,932,595 due to the carryover of unexpended project balances of \$274,654,779 and a net adjustment of \$10,277,816. The adjustment includes the appropriation of bond premium in the amount of \$6,100,000 associated with the January 2023 bond sale; funding of \$4,000,000 to support construction project cost escalation; the appropriation of interest revenue in the amount of \$126,218 received in FY 2023 associated with public improvements in the Scotts Run South area; and the appropriation of additional proffer revenue in the

## OTHER FUNDS DETAIL

amount of \$51,598 received in FY 2023 associated with the Fire Department's Emergency Vehicle Preemption Program. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	\$4,000,000	Increase necessary to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending 20 to 30 percent or more than previously approved budgets. These increases are primarily due to market inflation and disruptions to global supply chains. Price increases have been experienced in many commodities and materials utilized in construction projects, particularly electrical and mechanical systems and component parts.
Contingency – Bonds (2G25-061-000)	6,100,000	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale.
Scotts Run Public Improvements-Stormwater SD-000042)	126,218	Increase necessary to appropriate interest revenue received in FY 2023 associated with public improvements in the Scotts Run South area.
Traffic Light Preemptive Devices (PS-000008)	49,161	Increase necessary to appropriate additional proffer revenue received in FY 2023 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as provide safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of \$1,184,841 has been received for this initiative.
Traffic Light Preemptive Maintenance (2G92-013-000)	2,437	Increase necessary to support the maintenance of existing traffic light preemptive devices. This funding represents available balances from traffic light preemptive devices that have been installed. It should be noted that available balances will be reallocated to this maintenance project periodically.
<b>Total</b>	<b>\$10,277,816</b>	

## OTHER FUNDS DETAIL

**Fund 30090, Pro Rata Share Drainage Construction**
**\$10,878,047**

FY 2024 expenditures are recommended to increase \$10,878,047 due to the carryover of unexpended project balances in the amount of \$8,368,111 and an adjustment of \$2,509,936 to appropriate pro rata share revenues received during FY 2023. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed Improvements (SD-000040)	\$2,509,936	Increase necessary to appropriate revenues received during FY 2023. Funds will be used to complete Countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for the construction of drainage improvement projects located within that watershed. The new amended program includes a single Countywide rate for assessment purposes and a single project across all 30 major watersheds. All assessments collected are aggregated and used for any eligible project within the County.
<b>Total</b>	<b>\$2,509,936</b>	

**Fund 30300, Affordable Housing Development and Investment**
**\$82,137,853**

FY 2024 expenditures are recommended to increase \$82,137,853 due to unexpended project balances of \$81,081,324 and \$1,056,529 due to an appropriation of excess revenues received in FY 2023.

Project Name (Number)	Increase/ (Decrease)	Comments
Franconia Governmental Center (HF-000174)	\$600,482	Increase necessary to support legal, design, and engineering services for the Franconia Governmental Center affordable housing project.
Little River Glen IV (HF-000116)	279,256	Increase necessary to cover Federal Housing Administration (FHA) insurance escrow for the Little River Glen IV affordable housing project.
Oakwood Senior Housing (HF-000084)	(300,000)	Decrease necessary to reallocate funding to support affordable housing projects.
Penn Daw Affordable Housing (HF-000181)	160,000	Increase necessary to support development work on the Penn Daw affordable housing project.
Planning and Needs Assessment (2H38-226-000)	173,617	Increase necessary to support development work on affordable housing projects to be identified at a later date.
SOMOS (HF-000180)	140,000	Increase necessary to support development work on the SOMOS affordable housing project.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Wedgewood Debt Service (2H38-081-000)	3,174	Increase necessary to appropriate the unspent costs of issuance proceeds associated with the Wedgewood Revenue Refunding Bonds, Series 2019. This funding will be used to cover the debt service associated with these bonds.
<b>Total</b>	<b>\$1,056,529</b>	

### Fund 30400, Park Authority Bond Construction

**\$118,705,016**

FY 2024 expenditures are recommended to increase \$118,705,016 due to the carryover of unexpended project balances in the amount of \$117,705,016 and an adjustment of \$1,000,000. This adjustment is due to the appropriation of bond premium associated with the January 2023 bond sale. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Park Renovations and Upgrades - 2020 (PR-000147)	\$1,000,000	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale.
<b>Total</b>	<b>\$1,000,000</b>	

### *Special Revenue Funds*

### Fund 40000, County Transit Systems

**\$46,116,888**

FY 2024 expenditures are required to increase \$46,116,888 primarily due to an increase of \$28,184,420 for the purchase of replacement buses. The remaining increase is attributable to \$15,862,440 in capital project balances, primarily associated with the purchase of buses, farebox upgrades and facility renovations, along with \$2,661,070 encumbered for operating activities including contracted transit operation services, vehicle and facilities maintenance, transit studies, and security services. These increases are partially offset by a \$591,042 reduction in the required Virginia Railway Express (VRE) subsidy.

In order to offset the recommended increases, FY 2024 Revenues are recommended to increase \$40,237,794. The revenue increase is supported by a combination of state aid received through the Northern Virginia Transportation Commission, the Virginia Department of Rail and Public Transit (VDRPT) and associated toll revenue allocated by the Commonwealth for transit, and funding from the Commonwealth for 495 Next Transportation Management Planning.

FY 2023 actual expenditures reflect a decrease of \$30,227,501, or 16.8 percent, from the *FY 2023 Revised Budget Plan* amount of \$180,189,749. Of this amount, \$15,862,440 is attributable to capital project balances and \$2,661,070 is included as encumbered carryover for operating expenses. The remaining \$11,703,991 is primarily attributable to lower than anticipated costs for contracted transit operation, the County's VRE subsidy, other contracted services, and insurance expenses.

Actual revenues in FY 2023 total \$50,408,292, a \$24,348,407, or 32.6 percent, decrease from the FY 2023 estimate due to lower than anticipated State Aid support for bus operations and capital expense; and lower than anticipated

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

support from VDPRT for toll and grant revenue, partially offset by a net increase in local revenues, such as fare revenue collection, bus advertising and bus shelter advertising revenues.

As a result of the actions discussed above, the FY 2024 ending balance is projected to remain unchanged.

The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Connector Buses – Capital (TF-000048)	\$28,184,420	This project supports the purchase of transit buses for Fairfax Connector. This increase is necessary to replace buses that are reaching the end of service life.
<b>Total</b>	<b>\$28,184,420</b>	

### Fund 40010, County and Regional Transportation Projects

**\$423,806,808**

FY 2024 expenditures are recommended to increase \$423,806,808 primarily due to the carryover and net adjustments to capital projects.

FY 2024 revenues are recommended to increase by \$223,640,970 due to \$100,000,000 in Economic Development Authority (EDA) bonds, consistent with the Board of Supervisors Transportation Priorities Plan (TPP) approved on December 3, 2019. In addition, \$123,640,970 is anticipated in the Northern Virginia Transportation Authority (NVRTA) 70 percent revenue.

An FY 2024 Transfer Out of \$2,354,867 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for an estimated portion of the debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2023 actual expenditures decreased \$374,426,664, or 76.5 percent, from the *FY 2023 Revised Budget Plan* estimate of \$489,560,022. Of this amount, \$374,020,344 is attributable to capital project balances; the remaining \$406,320 is attributable to net operational savings.

The following project adjustments are recommended for FY 2024:

Project Name (Number)	Increase/ (Decrease)	Comments
BRAC-Telegraph Road Widening- South Van Dorn (2G40-021-000)	(\$31,870)	This project is completed and the remaining balance is reallocated to other priorities.
Bus Stops – Countywide (TS-000010)	500,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program.
Capital Project Management Information System (CPMIS) (2G40-163-000)	250,000	Increase supports software solution used to track capital project activities.
Construction Reserve (2G40-001-000)	(8,331,188)	Decrease to appropriate Commercial and Industrial tax proceeds for required project costs.

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Reserve NVTA 30% (2G40-107-000)	(702,507)	Decrease to appropriate NVTA 30% funds for required project costs.
CSYP Bike and Pedestrian Program (2G40-088-000)	1,905,417	Increase in appropriation needed to fund bicycle and pedestrian projects approved in the December 2019 Transportation Priorities Plan.
Giles Run and Laurel Hill (2G40-067-000)	100,000	Increase based on updated project estimate.
Herndon NVTA 30% Capital (2G40-105-000)	227,239	Increase based on revenues received through NVTA and interest income.
Innovation Center Station NVTA 70% (2G40-101-000)	(2,062,049)	Decrease based on remaining reimbursement available.
Jones Branch Connector (2G40-020-000)	(214)	This project is completed. Reduce appropriation and move to support other projects.
Metro Capital Transfer NVTA 30% (2G40-164-000)	(65,212)	Based on FY 2024 requirements, reduce appropriation and move to support other projects.
Old Courthouse Road Safe Routes to School (2G40-175-000)	(3,741)	Project completed. Reduce appropriation and move to support other projects.
Old Dominion Drive Walkway (2G40-203-000)	2,350,000	Increase based on updated project estimate.
Revitalization – Springfield Commerce Street (2G40-181-000)	25,000	Increase based on updated project estimate.
Richmond Highway Bus Rapid Transit TOD Study Local Cash Match (2G40-144-000)	(105,648)	Study completed; balance of local cash match is no longer needed and is moved to support other projects.
Rolling Road VRE Garage Feasibility Study (2G40-055-000)	500,000	Increase based on updated project estimate.
Route 1 Bus Rapid Transit NVTA 70% (2G40-162-000)	50,000,000	Increase based on anticipated expenses associated with land acquisition in FY 2024.
Shirley Gate/Braddock Road/Fairfax County Parkway/Popes Head Road (2G40-079-000)	(4,500,000)	Based on FY 2024 requirements, reduce appropriation and move to support other projects.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Shreewood Elementary Safe Routes to School Local Cash Match (2G40-186-000)	740,045	Increase necessary to satisfy increased local cash match requirements to receive additional funding from VDOT through the Shreewood Elementary Safe Routes to School grant (1400157-2021) in Fund 50000, Federal and State Grant Fund.
Spot Program (2G40-087-000)	8,750,000	Increase necessary to address FY 2024 requirements.
VDOT Plan Review (2G40-097-000)	400,000	Increase necessary to secure expedited plan reviews.
Vienna NVT A 30% Capital (2G40-106-000)	163,194	Increase based on revenues received through NVT A and interest income.
Walney Road at Dallas Street (2G40-025-000)	(222,003)	Project completed. Reduce appropriation and move to support other projects.
<b>Total</b>	<b>\$49,886,463</b>	

### Fund 40030, Cable Communications

**\$6,438,051**

FY 2024 expenditures are recommended to increase \$6,438,051 due to encumbrances of \$1,444,472 and an increase of \$4,993,579, which includes \$4,743,671 to support I-Net for the Department of Information Technology, \$150,000 for system components and upgrades to the Government Center Conference Center, and \$99,908 for Channel 16 equipment upgrades.

FY 2023 actual expenditures reflect a decrease of \$7,699,979, or 44.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$17,233,864. Of this amount, \$1,444,472 is included as encumbered carryover in FY 2024. The remaining balance of \$6,255,507 is primarily attributable to savings of \$940,503 in Personnel Services due to vacancies, \$4,793,881 in Operating Expenses, and \$521,123 in Capital Equipment.

Actual revenues in FY 2023 total \$18,267,794, a decrease of \$452,187, or 2.4 percent, from the FY 2023 estimate of \$18,719,981 primarily due to slightly lower than anticipated receipts for Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$2,592,295, an increase of \$809,741 over the FY 2024 Adopted Budget Plan.

### Fund 40040, Fairfax-Falls Church Community Services Board

**\$6,216,817**

FY 2024 expenditures are recommended to increase \$6,216,817, or 2.9 percent over the FY 2024 Adopted Budget Plan amount of \$213,152,093. Included in this total is an increase of \$5,302,902 in encumbered carryover, consisting primarily of ongoing contractual obligations, residential treatment and health related services, medical and laboratory equipment and supplies, and building maintenance and repair services. Also included is an appropriation of \$913,915 for a settlement payment to the Department of Housing and Community Development to remove the CSB from the lease agreement for the Sojourn House property, at which CSB no longer provides services. An additional 18/16.5 FTE positions are included to establish a Youth Mental Health Outreach, Engagement and Intervention Services program. Three teams of healthcare professionals will work in targeted areas of the County to increase capacity for youth mental health services and conduct outreach to various communities in a non-traditional care setting. The teams

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

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will provide initial mental health screenings, engagement, assessment, therapy, case management services, and medication services. Follow-up services are expected to be provided at existing CSB locations. It is expected that each team could serve 300 youth clients for a total of 900 youth clients served annually. Program expenses of \$2.89 million will be partially offset by revenue and will initially be supported by available balances within CSB. No new budget appropriation is required in FY 2024.

An increase of \$6,869,857 to Transfers Out as part of the *FY 2024 Revised Budget Plan* is reflected. This funding will support a Transfer Out to Fund 10040, Information Technology Projects, to implement a new electronic health record solution for the agency.

FY 2023 actual expenditures reflect a decrease of \$24,699,017, or 11.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$212,141,714. Of this amount, \$5,302,902 is included as encumbered carryover in FY 2024. The remaining balance of \$19,396,115 includes saving in Operating Expenses associated with lower than anticipated contract expenses and savings in Personnel Services as a result of longer than anticipated position recruitment times.

Actual revenues in FY 2023 total \$47,695,099, an increase of \$10,538,193, or 28.4 percent, over the FY 2023 estimate of \$37,156,906 primarily due to higher than budgeted State Department of Behavioral Health and Developmental Services revenue, as well as increases in Medicaid fees and program and client fees.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$48,192,397, an increase of \$22,150,536. Of this amount, \$10,000,000 is restricted for the Opioid Use Epidemic Reserve, \$7,839,174 is restricted for the Diversion First Reserve, and \$15,000,000 is restricted for the lease or purchase of a youth mental health crisis care center consistent with the FY 2024 and FY 2025 Board of Supervisors Budget Guidance.

### **Fund 40045, Early Childhood Birth to 5**

**\$813,241**

FY 2024 expenditures are recommended to increase \$813,241 due to encumbered carryover for FY 2023 obligations that were not able to be paid prior to the end of the fiscal year.

FY 2023 actual expenditures reflect a decrease of \$6,931,232, or 20.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$33,905,610. Of this amount, \$813,241 is included as encumbered carryover in FY 2024. The remaining balance of \$6,117,991 is primarily attributable to \$488,647 in Personnel Services due to recruitment challenges as well as \$5,629,345 in Operating Expenses due primarily to a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR) and lower participation of families compared to pre-COVID-19 pandemic years.

Actual revenues in FY 2023 total \$82,831, a decrease of \$133,129, or 61.6 percent, from the FY 2023 estimate of \$215,960 primarily due to lower than anticipated collections from permits and costs recovered from the Cities of Fairfax and Falls Church.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$16,165,295, an increase of \$5,984,863.

### **Fund 40050, Reston Community Center**

**\$2,217,509**

FY 2024 expenditures are recommended to increase \$2,217,509 due to unexpended capital project balances of \$522,237, encumbered carryover of \$22,108 to support program operations, as well as increases of \$28,244 in Personnel Services and \$443,699 in Operating Expenses to account for increased programming at the center, and an

### ***FY 2023 Carryover Review***



## OTHER FUNDS DETAIL

increase of \$1,201,221 in Capital Projects to support new improvements to the Hunter Woods location in the upcoming fiscal year.

FY 2023 actual expenditures of \$9,403,364 reflect a decrease of \$1,492,181, or 13.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$10,895,545. Of this amount, \$22,108 is included as encumbered carryover in FY 2024. The remaining balance of \$1,470,073 includes \$522,237 in unexpended project balances, \$704,097 in Personnel Services and \$243,739 in Operating Expenses due to staffing vacancies and savings in program operations.

Actual revenues in FY 2023 total \$10,966,633, an increase of \$567,425, or 5.5 percent, over the FY 2023 estimate of \$10,399,208, primarily due to increases in real estate taxes and interest collected throughout the fiscal year.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$8,786,921, a decrease of \$6,556 from the FY 2024 Adopted Budget Plan.

### **Fund 40060, McLean Community Center**

**\$848,695**

FY 2024 expenditures are recommended to increase \$848,695 due to unexpended project balances of \$1,341,094 and encumbered carryover of \$95,142, partially offset by a decrease of \$587,541 in capital projects based on anticipated capital needs in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$2,006,743 or 23.8 percent from the *FY 2023 Revised Budget Plan* amount of \$8,437,170. Of this amount \$95,142 is included as encumbered carryover in FY 2024. The remaining balance of \$1,911,601 is primarily attributable to unexpended project balances and personnel savings caused by vacancies throughout the fiscal year.

Actual revenues in FY 2023 total \$6,889,103, an increase of \$156,276 or 2.3 percent over the FY 2023 estimate of \$6,732,827 primarily due to an increase in real estate taxes collected and interest revenue earned in FY 2023.

As a result of the actions above the FY 2024 ending balance is projected to be \$5,984,224, an increase of \$1,314,324 over the FY 2024 Adopted Budget Plan.

### **Fund 40080, Integrated Pest Management**

**\$116,588**

FY 2024 expenditures are recommended to increase \$116,588 due to encumbered carryover for FY 2023 obligations that were not able to be paid prior to the end of the fiscal year in both the Forest Pest Program and the Disease Carrying Insects Program.

FY 2023 actual expenditures reflect a decrease of \$1,108,371, or 30.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,648,377. Of this amount, \$116,588 is included as encumbered carryover in FY 2024. The remaining balance of \$991,783 is primarily attributable to savings of \$639,173 in Operating Expenses, \$220,265 in Compensation, \$97,345 in Benefits, and \$35,000 in Capital due to lower than anticipated spending, especially in the Disease Carrying Insects Program (DCIP).

Actual revenues in FY 2023 total \$3,009,635, an increase of \$309,152, or 11.4 percent, over the FY 2023 estimate of \$2,700,483 due to higher than projected receipts from the tax levy on real property and significantly higher than anticipated receipts from interest on investments.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$4,114,993, an increase of \$202,041.

### ***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

**Fund 40090, E-911**
**\$19,443,919**

FY 2024 expenditures are recommended to increase \$19,443,919 including carryover of \$18,824,654 of Information Technology (IT) projects and \$619,266 of encumbered IT operating balances.

FY 2023 actual expenditures reflect a decrease of \$24,980,391, or 31.9 percent, from the *FY 2023 Revised Budget Plan* amount of \$78,378,033. Of this amount, \$18,824,654 reflects unexpended IT projects and \$619,266 of encumbered IT operating balances.

Actual revenues in FY 2023 total \$46,834,192, an increase of \$1,812,802, or 4.0 percent, over the FY 2023 estimate of \$45,021,390 primarily due to higher than anticipated revenue from wireless reimbursement and interest.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$18,042,350, an increase of \$7,349,274.

**Fund 40100, Stormwater Services**
**\$210,318,960**

FY 2024 expenditures are recommended to increase \$210,318,960 based on the carryover of unexpended project balances in the amount of \$188,574,772 and a net adjustment of \$21,744,188. This adjustment includes the carryover of \$870,029 in operating and capital equipment encumbrances and an increase to capital projects of \$20,874,159. The adjustment to capital projects is based on the appropriation of anticipated grant revenue of \$15,399,200 approved by the Board of Supervisors on April 11, 2023; actual Economic Development Authority (EDA) Bonds interest earnings of \$3,068,861 associated with the Stormwater/Wastewater Facility; operational savings of \$911,237; revenues of \$798,000 received in FY 2023 as a reimbursement from the United States Army Corps of Engineers associated with the Watershed Flood Damage Reduction Study in the Belle Haven section of Fairfax County; higher than anticipated Stormwater tax revenues of \$464,349; revenues of \$155,009 received in FY 2023 as a reimbursement from the Green Trails Homeowners Association associated with maintaining a Stormwater Management Facility in the community; revenues received in FY 2023 from the sale of capital equipment in the amount of \$45,883; and revenues of \$31,620 received in FY 2023 as a reimbursement from the Virginia Center Lakes Homeowners Association associated with pond improvements at Nutley Pond. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
CAP/VCAP Grant Contribution to NVSWCD (2G25-011-000)	\$150,000	Increase necessary to fully fund maintenance and flooding programs as part of the CAP/VCAP Grant Contribution to the Northern Virginia Soil and Water Conservation District (NVSWCD) in FY 2024. This funding will provide for financial assistance grants and technical assistance for maintenance and repairs associated with privately-owned stormwater management facilities.
Dam Safety and Facility Rehabilitation (SD-000033)	186,629	Increase necessary to appropriate revenues received in FY 2023, including a reimbursement of \$155,009 from the Green Trails Homeowners Association associated with maintaining a stormwater management facility in the community, and a reimbursement of \$31,620 from the Virginia Center Lakes Homeowners Association associated with pond improvements at Nutley Pond.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Debt Service for Stormwater/Wastewater Facility (2G25-117-000)	3,068,861	Increase necessary to appropriate FY 2023 interest earnings associated with Economic Development Authority (EDA) Bond proceeds. EDA Bonds were issued in FY 2022 to support the construction of the Stormwater/Wastewater Facility, which will consolidate functions and operations and maximize efficiencies between the two divisions. Interest earned on the EDA bond proceeds will offset debt service associated with the project.
Emergency and Flood Response Projects (SD-000032)	16,197,200	Increase necessary to appropriate revenues received in FY 2023. Anticipated grant revenue in the amount of \$15,399,200 was approved by the Board of Supervisors on April 11, 2023. The grant agreement is between the Department of Conservation and Recreation (DCR) and Fairfax County to accept funds from the Community Flood Preparedness Fund (CFPF) to support four stormwater improvement projects. This increase also includes \$798,000 received in FY 2023 as a reimbursement from the United States Army Corps of Engineers associated with the Watershed Flood Damage Reduction Study in the Belle Haven section of Fairfax County. This work is now complete, and the costs were lower than anticipated, resulting in a refund to Fund 40100, Stormwater Services.
NVSWCD Contributory (2G25-007-000)	43,632	Increase necessary to support a market rate adjustment for the Northern Virginia Soil and Water Conservation District contributory equivalent to the market rate adjustment that was approved for all County employees in FY 2024.
Stream & Water Quality Improvements (SD-000031)	1,227,837	Increase necessary to appropriate FY 2023 higher than anticipated Stormwater revenues of \$270,717, operational savings of \$911,237, and revenues received in FY 2023 from the sale of recycling material and capital equipment in the amount of \$45,883.
<b>Total</b>	<b>\$20,874,159</b>	

## OTHER FUNDS DETAIL

**Fund 40110, Dulles Rail Phase I Transportation Improvement District** **\$3,100,000**

FY 2024 expenditures are recommended to increase \$3,100,000 to appropriate funding from the fund balance based on a recommendation from the Silver Line Phase I Transportation District Commission. This amount will be used for a partial debt defeasance and the associated costs of issuance in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$199,146, or 1.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$14,008,250. This funding was used for debt service payments in FY 2023.

Actual revenues in FY 2023 total \$15,620,734, a decrease of \$8,415, or 0.1 percent, from the FY 2023 estimate of \$15,629,149 primarily due to lower than anticipated real estate taxes.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$37,042,104, a decrease of \$2,909,269.

**Fund 40120, Dulles Rail Phase II Transportation Improvement District** **\$27,700,000**

FY 2024 expenditures are recommended to increase \$27,700,000 to appropriate funding from the fund balance. This is based on a recommendation from the Silver Line Phase II Transportation District Commission to partially pay off a portion of the County's Transportation Infrastructure Financing and Innovation Act (TIFIA) loan allocable to the Phase II Transportation Improvement District and the associated costs of issuance in FY 2024.

FY 2023 actual expenditures of \$38,626,700 reflect a decrease of \$473,300, or 1.2 percent, from the *FY 2023 Revised Budget Plan* amount of \$39,100,000. This is primarily attributable to lower than anticipated operating expenses.

Actual revenues in FY 2023 total \$22,531,923, an increase of \$1,050,023, or 4.9 percent, over the FY 2023 estimate of \$21,481,900 primarily due to higher than anticipated real estate taxes and interest on investments.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$30,818,801, a decrease of \$26,176,677.

**Fund 40125, Metrorail Parking System Pledged Revenues** **(\$1,904,508)**

FY 2024 expenditures are recommended to decrease \$1,904,508, including a decrease of \$2,232,434 due to the planned use of outstanding bond proceeds from the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage bond sale to reduce a portion of the FY 2024 debt service associated with these bonds. In addition, a decrease of \$2,302,540 is included due to the project completion of the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage. These projects were funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service payment associated with these bonds. This adjustment is partially offset by an increase of \$2,302,540 associated with unexpended Capital Project balances related to the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage projects; \$54,265 associated with encumbrances that will support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage; \$26,648 associated with encumbrances that will support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage; and \$247,013 associated with encumbrances that will support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage.

FY 2024 revenues are recommended to remain at the FY 2024 Adopted Budget Plan level. FY 2024 also includes a \$2,354,867 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized

***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

toward payment of debt service for the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2023 actual expenditures reflect a decrease of \$2,630,466, or 16.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$16,294,543. This is due primarily to unexpended Capital Project balances that will not be carried over to FY 2024 due to the project completion of the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage projects. These projects were funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service payment associated with these bonds.

Actual revenues in FY 2023 total \$5,952,470, an increase of \$507,708, or 9.3 percent, over the FY 2023 estimate of \$5,444,762 due to higher than anticipated interest earnings of \$518,152, higher than anticipated parking revenues at the Wiehle-Reston East Metrorail Parking Garage of \$396,454, higher than anticipated ground rent earnings of \$287,169, and higher than anticipated surcharge parking revenues of \$182,558. This increase is partially offset by a decrease of \$876,625 due to lower than anticipated parking revenues at the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$11,670,049, an increase of \$7,397,549.

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Innovation Parking Facility Debt Service (2G40-167-000)	(\$2,232,434)	Decrease due to the planned use of outstanding bond proceeds from the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage bond sale for a portion of the FY 2024 debt service associated with these bonds.
Herndon Metrorail Parking Facility (TF-000033)	(2,234,101)	Decrease due to project completion. This project was funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service associated with these bonds.
Innovation Metrorail Parking Facility (TF-000034)	(68,438)	Decrease due to project completion. This project was funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service associated with these bonds.
<b>Total</b>	<b>(\$4,534,974)</b>	

### Fund 40130, Leaf Collection

**\$197,308**

FY 2024 expenditures are recommended to increase \$197,308 due to encumbered carryover in Capital Equipment for the purchase of two leaf tag trailers and new hoist and truck body.

FY 2023 actual expenditures reflect a decrease of \$499,575, or 13.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,648,462. Of this amount, \$197,308 is included as encumbered carryover in FY 2024. The remaining

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

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balance of \$302,267 is primarily attributable to lower than anticipated use on rental vehicles and later than anticipated capital equipment purchases.

Actual revenues in FY 2023 total \$2,457,158, an increase of \$59,552, or 2.5 percent, over the FY 2023 estimate of \$2,397,606 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$3,821,778, an increase of \$361,819.

### **Fund 40140, Refuse Collection**

**\$1,921,578**

FY 2024 expenditures are recommended to increase \$1,921,578 due to \$792,218 encumbered carryover, an appropriation of \$408,020 for the purchase of two electric rear loaders and chargers, and \$721,340 in unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$2,468,102, or 10.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$24,351,099. Of this amount, \$792,218 is included as encumbered carryover, and \$721,340 is unspent Capital Project balances that will be carried forward. The remaining balance of \$954,544 is primarily attributable to lower than anticipated equipment maintenances and delayed equipment purchases.

Actual revenues in FY 2023 total \$23,818,252, an increase of \$507,274 or 2.2 percent, over the FY 2023 estimate of \$23,310,978 primarily due to higher than anticipated interest earnings, charges for services, and State Litter Fund aid.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$3,288,186, an increase of \$1,053,798.

### **Fund 40150, Refuse Disposal**

**\$2,967,596**

FY 2024 expenditures are recommended to increase \$2,967,596 due to \$366,951 in encumbered carryover for purchase of a crane, and \$2,600,645 unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$3,269,705 or 4.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$69,269,337. Of this amount, \$366,951 is included as encumbered carryover and \$2,600,645 is unspent Capital Project balances that will be carried forward. The remaining balance of \$302,109 is primarily attributable to delayed capital equipment purchases.

Actual revenues in FY 2023 total \$55,310,459, a decrease of \$21,576, or 0.04 percent, from the FY 2023 estimate of \$55,332,035 primarily due to lower than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$42,399,168, an increase of \$280,533.

### **Fund 40170, I-95 Refuse Disposal**

**\$9,671,822**

FY 2024 expenditures are recommended to increase \$9,671,822 due to \$1,403,359 encumbered carryover for the purchase of a vacuum truck and dozers, and \$8,268,463 in unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$10,371,045, or 51.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$20,283,895. Of this amount, \$1,403,359 is included as encumbered carryover for capital equipment,

### ***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

and \$8,268,463 is unspent Capital Project balances that will be carried forward. The remaining balance of \$699,223 is primarily attributable to lower than anticipated use of fuel and delayed use of professional contract services.

Actual revenues in FY 2023 total \$12,293,963, an increase of \$1,441,389, or 13.3 percent, over the FY 2023 estimate of \$10,852,574 primarily due to higher than anticipated refuse disposal revenues and interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$38,603,551, an increase of \$2,140,612.

### **Fund 40200, Land Development Services**

**\$1,095,805**

FY 2024 expenditures are recommended to increase \$1,095,805 due to \$278,522 in encumbered carryover and \$1,100,000 for additional contracted services, partially offset by an increase of \$282,717 in anticipated Recovered Costs. In addition, 8/8.0 FTE positions are added as part of the *FY 2023 Carryover Review*. These positions will meet the critical needs of the Customer Technical Support Center due to increased market demand and will improve Land Development Services' ability to provide timely and high-quality services. It is anticipated that the cost of the positions could be supported within the current Personnel Services appropriation level.

FY 2024 revenues are projected to increase \$820,000 as a result of a \$500,000 increase in anticipated Technology Surcharge Fee revenue, a \$220,000 increase in Revenue from the Use of Money and Property, and a \$100,000 increase in Fines and Forfeitures revenue. The projected revenue increase is based on actual FY 2023 revenue collection levels.

FY 2023 actual expenditures reflect a decrease of \$1,670,450, or 3.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$47,640,462. The balance is attributable to \$202,890 in Personnel Services due to position vacancies, \$1,235,086 in Operating Expenses, and \$357,329 in higher than anticipated Recovered Cost, partially offset by unbudgeted Capital Outlay of \$124,855. Out of the balance, \$278,522 is included as encumbered carryover in FY 2024.

Actual revenues in FY 2023 total \$49,135,903, a decrease of \$931,322, or 1.9 percent, from the *FY 2023 Revised Budget Plan* estimate of \$50,067,225. Permits, Fees, and Regulatory Licenses revenue was \$1,741,396 lower than projected, partially offset by a \$506,037 increase in Technology Surcharge Fee revenue, a \$223,832 million increase in Revenue from the Use of Money and Property, and an \$80,205 increase in other revenue categories. It should be noted that Land Development Services is conducting a comprehensive fee study to ensure an appropriate cost recovery level for future fiscal years, as well as to protect the financial stability of the fund against potential external market fluctuations.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$9,643,747, an increase of \$463,323 over the FY 2024 Adopted Budget. Of that, \$9,340,591 is set aside in the Technology Surcharge Reserve for future upgrades and replacement of the PLUS system, and \$303,156 is the projected unreserved ending balance.

### **Fund 40300, Housing Trust**

**\$20,278,021**

FY 2024 expenditures are recommended to increase \$20,278,021 due to unexpended project balances of \$18,958,776 and an appropriation of \$1,319,245 in excess revenues received in FY 2023.

FY 2023 actual expenditures reflect a decrease of \$18,958,776, or 83.9 percent, from the *FY 2023 Revised Budget Plan* amount of \$22,598,442 due to unexpended project balances which will carry forward into FY 2024.

### ***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

In addition, FY 2024 includes a \$281,689 Transfer Out to Fund 20000, Consolidated County and Schools Debt Service, related to the Lincolnia Senior Center project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

Actual revenues in FY 2023 total \$5,889,032, an increase of \$1,319,245, or 28.9 percent, over the *FY 2023 Revised Budget Plan* amount of \$4,569,787 due primarily to the recognition of additional proffer revenue and increased investment income in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$4,106,938, which is \$281,689 less than the FY 2024 Adopted Budget Plan.

Project Name (Number)	Increase/ (Decrease)	Comments
Autumn Willow (HF-000157)	(\$250,000)	Decrease necessary to reallocate funding to the Dominion Square West Project.
Dominion Square West (HF-000175)	250,000	Increase necessary to support the ongoing affordable housing project at Dominion Square West.
Feasibility and Site Work Studies (2H38-210-000)	66,309	Increase necessary to support feasibility and site work studies for future affordable housing projects.
HP-Housing Proffer Contributions-General (HF-000082)	758,668	Increase necessary to recognize proffer revenue received in FY 2023.
HP-Housing Proffer Contributions-Tyson (HF-000081)	349,288	Increase necessary to recognize proffer revenue received in FY 2023.
North Hill/Commerce Street Redevelopment (HF-000160)	(60,992)	Decrease due to project completion.
North Hill/Woodley Hills Estate (HF-000159)	(5,317)	Decrease due to project completion.
One University (HF-000100)	(150,000)	Decrease necessary to reallocate funding to the Stonegate Village Renovations project.
Stonegate Village Renovations (HF-000170)	150,000	Increase necessary to support the ongoing affordable housing project at Stonegate Village.
Undesignated Housing Trust Fund (2H38-060-000)	211,289	Increase necessary to support affordable housing projects to be determined at a later date.
<b>Total</b>	<b>\$1,319,245</b>	



## OTHER FUNDS DETAIL

**Fund 50800, Community Development Block Grant**
**\$6,589,489**

FY 2024 expenditures are recommended to increase \$6,589,489 due to the residual carryover of grant balances of \$5,111,212 and an increase of \$1,718,157 due to program income received in FY 2023. These increases are partially offset by decreases of \$236,457 due to the amended Department of Housing and Urban Development (HUD) award and \$3,423 to reconcile fund balance to the County's financial statements.

FY 2023 actual expenditures reflect a decrease of \$5,111,212 or 39.3 percent, from the *FY 2023 Revised Budget Plan* amount of \$12,997,227 due to unexpended grant balances that will carry forward into FY 2024.

Actual revenues in FY 2023 total \$8,964,576, a decrease of \$4,165,373, or 31.7 percent, from the FY 2023 estimate of \$13,129,949. These grant balances will carry forward into FY 2024 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0, a decrease of \$3,423 from the FY 2024 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2024, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepard Housing	\$375,549	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380024	Fair Housing Program	47,750	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380026	Rehabilitation of FCRHA Properties	(4,103)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380035	Home Repair for the Elderly	(187,170)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380036	Contingency Fund	(2,408,112)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380039	Planning and Urban Design	(8,971)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380040	General Administration	(516,657)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380043	Section 108 Loan Payments	5,004	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380060	Homeownership Assistance Program	202,065	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380079	Adjusting Factors	(887,838)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan

***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380091	Affordable Housing RFP	796,153	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380095	CDBG- TPS Children in Crisis	160,873	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380096	CDBG- Fairfax Law Foundation	(2,248)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380097	CDBG- Northern Virginia Mediation Services Inc.	(3,866)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380099	CDBG- Housing and Comm Dev Rehab or Acquisitions	(7,556)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380102	CDBG – FCRHA and County Rehab or Acquisitions	3,612,611	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan. Additionally, an increase of \$1,718,157 is included to appropriate revenue received in FY 2023.
1380104	Bringing Resources Aid Women’s Shelters – TPS Health Svcs	19,089	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380105	Family Preservation and Strengthening Services	91,927	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380106	ARC of NOVA- TPS/Employment, Stability and Connectedness	148,939	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380107	CDBG- Women Giving Back Inc. - TPS/Health Services	44,838	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
	<b>Total</b>	<b>\$1,478,277</b>	

## OTHER FUNDS DETAIL

**Fund 50810, HOME Investment Partnerships Program**
**\$10,843,413**

FY 2024 expenditures are recommended to increase \$10,843,413 due to the residual carryforward of grant balances of \$10,850,771 and an increase of \$78,502 due to program income received in FY 2023. These increases are partially offset by a decrease of \$85,860 due to the amended Department of Housing and Urban Development (HUD) award.

FY 2023 actual expenditures total \$2,531,181, reflecting a decrease of \$10,850,771 or 81.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$13,381,952 due to unexpended grant balances which will carryforward into FY 2024.

Actual revenues in FY 2023 total \$2,454,262, a decrease of \$11,081,459, or 81.9 percent, from the FY 2023 estimate of \$13,535,721. These balances will carryforward into FY 2024 as grant projects and are budgeted based on the total grant costs. Most grants span multiple years.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$308,722, a decrease of \$606.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2024, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	(\$12,879)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	(34,534)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380051	Development Costs	(1,067,651)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380052	Administration	(8,586)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	1,116,293	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan. Additionally, an increase of \$78,502 is included to appropriate revenue received in FY 2023.
	<b>Total</b>	<b>(\$7,357)</b>	

## OTHER FUNDS DETAIL

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### *Internal Service Funds*

**Fund 60000, County Insurance** **\$10,325,532**

FY 2024 expenditures are recommended to increase \$10,325,532 over the FY 2024 Adopted Budget Plan total of \$35,245,740. Of the total increase, \$15,176 is included as encumbered carryover primarily due to a delay in MVR transcript services. Additionally, \$10,161,982 is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2024. In addition, an increase of \$148,374 is included to fund outside counsel for ongoing litigation.

FY 2023 actual expenditures reflect a decrease of \$20,892,692, or 46.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$45,464,689. This decrease is primarily attributable to savings in Tax Litigation Expenses, as well as lower than expected expenditures in workers' compensation, self-insurance losses and commercial insurance premiums. It should be noted that these figures do not include any required change in the Accrued Liability Reserve, which is determined by an annual actuarial evaluation of the County's Self-Insured program. Adjustments to the Accrued Liability Reserve will be included in the *FY 2024 Third Quarter Review* as an audit adjustment to FY 2023.

Actual revenues in FY 2023 total \$2,566,558, an increase of \$1,881,558, or 274.7 percent, over the FY 2023 estimate of \$685,000 primarily due to higher than anticipated return on interest.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$97,431,330, an increase of \$12,448,718.

**Fund 60010, Department of Vehicle Services** **\$10,207,556**

FY 2024 expenditures are recommended to increase \$10,207,556 due to \$7,905,206 in encumbered carryover, an increase of \$502,350 in Large Apparatus Replacement and \$1,800,000 in Helicopter Maintenance.

FY 2023 actual expenditures reflect a decrease of \$16,800,310, or 17.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$98,727,891. Of this amount, \$7,905,206 is included as encumbered carryover. The remaining balance of \$8,928,655 is primarily attributable to savings in Personnel Services and Operating Expenses.

Actual revenues in FY 2023 total \$100,981,066, an increase of \$4,480,654, or 4.6 percent, over the FY 2023 estimate of \$96,500,412 primarily due to higher than anticipated Replacement Contributions and Fuel.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$86,353,667, an increase of \$11,508,462.

**Fund 60020, Document Services** **\$273,482**

FY 2024 expenditures are recommended to increase \$273,482 due primarily to encumbered carryover for paper, contracted printing services, contracted support, lease of mail room equipment, and multi-function device (MFD) maintenance.

FY 2023 actual expenditures reflect a decrease of \$675,461 or 6.8 percent, from the *FY 2023 Revised Budget Plan* amount of \$9,942,104. Of this amount, \$273,482 is included as encumbered carryover in FY 2024. The remaining

***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

balance of \$401,979 is primarily attributable to lower-than-anticipated costs for contracted services, MFD leases and MFD maintenance, as well as compensation savings associated with vacancies.

Actual revenues in FY 2023 total \$5,137,579, an increase of \$37,579, or 0.7 percent, over the FY 2023 estimate of \$5,100,000 primarily due to increases in receipts from both County government and Fairfax County Public Schools customers.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$647,113, an increase of \$439,558.

### **Fund 60030, Technology Infrastructure Services**

**\$10,032,800**

FY 2024 expenditures are recommended to increase \$10,032,800 due to a combination of encumbered carryover totaling \$5,575,207, primarily equipment to maintain and upgrade the County's network equipment, software licenses and maintenance, and contractor support, and appropriation of \$4,457,593 in balances to support IT Infrastructure costs and I-Net Refresh requirements.

FY 2023 actual expenditures reflect a decrease of \$14,839,084, or 21.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$68,479,640. Of this amount, \$5,575,207 is included as encumbered carryover in FY 2024. The remaining balance of \$9,263,877 is primarily attributable to balances held for FY 2024 requirements.

Actual revenues in FY 2023 total \$45,568,218, an increase of \$640,913, or 1.4 percent, over the FY 2023 estimate of \$44,927,305 primarily due to higher than projected infrastructure, telecom and PC program revenues, partially offset by lower than expected wireless technology revenue.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$5,613,259, an increase of \$5,447,197.

### **Fund 60040, Health Benefits**

**\$49,459,016**

FY 2024 expenditures are recommended to increase \$49,459,016 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2023 actual expenditures reflect a decrease of \$42,910,792, or 19.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$219,117,663. The balance is primarily attributable to the unexpended portion of the FY 2023 premium stabilization reserve of \$31,971,122, lower than expected claim expenditures, and savings in claims administrative expenses. Total claims for the County's self-insured plans decreased 2.1 percent from FY 2022. It should be noted that these figures do not include any change in Incurred But Not Reported (IBNR) claims, which is determined by an annual actuarial calculation. Adjustments to the IBNR will be included in the *FY 2024 Third Quarter Review* as an audit adjustment to FY 2023.

Actual revenues in FY 2023 total \$196,905,718, an increase of \$4,894,954, or 2.5 percent, over the FY 2023 estimate of \$192,010,764, primarily due to higher than projected premium revenue from employer contributions, partly offset by lower than projected premium from retirees. The revenue estimates included in the *FY 2023 Revised Budget Plan* were based on preliminary estimates of January 2023 premium increases and plan migration.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$31,705,911, a decrease of \$1,653,270 from the FY 2024 Adopted Budget Plan.

### ***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

### *Enterprise Funds*

**Fund 69310, Sewer Bond Construction**
**\$86,217,022**

FY 2024 expenditures are recommended to increase \$86,217,022 due to the carryover of unexpended project balances in the amount of \$84,339,286 and an adjustment of \$1,877,736. The adjustment is necessary to appropriate interest earnings received in FY 2023. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$1,877,736	Increase necessary to appropriate interest earnings received in FY 2023.
<b>Total</b>	<b>\$1,877,736</b>	

### *Agency and Trust Funds*

**Fund 70000, Route 28 Taxing District**
**\$5,073**

FY 2024 expenditures are recommended to increase \$5,073 due to the timing of payments made in FY 2023 and the corresponding adjustment to appropriation levels in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$1,088,193, or 9.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$12,156,271. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2023 total \$11,073,166, a decrease of \$1,083,120, or 8.9 percent, from the FY 2023 estimate of \$12,156,286 primarily due to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

**Fund 73000,73010,73020, Retirement Systems**
**\$0**

FY 2024 expenditures are recommended to remain at \$754,932,481, the same level as the FY 2024 Adopted Budget Plan.

FY 2023 actual expenditures reflect a decrease of \$30,428,113, or 4.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$746,578,194, primarily due to lower than expected investment services and benefit payments to retirees. It should be noted that final figures of investment services will be provided in August and will be included in the *FY 2024 Third Quarter Review* as audit adjustments to FY 2023.

Actual revenues in FY 2023 total \$428,080,723, a decrease of \$521,671,597 from the FY 2023 estimate of \$949,752,320 primarily due to investment returns being lower than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2023. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2023.

***FY 2023 Carryover Review***

## OTHER FUNDS DETAIL

Of the returns achieved through May, a loss of \$101,384,725 is due to unrealized loss on investments held but not sold as of June 30, 2023, and \$58,956,357 is due to realized return on investment. The FY 2023 actual unrealized loss of \$101.4 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three systems in FY 2023 are estimated to range between -4.5 and 8.2 percent.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2025 at this time because the impact from changes to liabilities will not be known until the actuarial valuation is completed. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the actuarially-assumed rate of return of 6.75 percent. This is done to mitigate the volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$8,587,381,676, a decrease of \$491,243,484.

### Fund 73030, OPEB Trust

**\$0**

FY 2024 expenditures are recommended to remain at \$15,014,669, the same level as the FY 2024 Adopted Budget Plan.

FY 2023 actual expenditures reflect a decrease of \$11,099,461, or 45.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$24,467,548. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2023. Once this adjustment is posted, it is anticipated that FY 2023 expenditures will be in line with the *FY 2023 Revised Budget Plan*.

Actual revenues in FY 2023 total a gain of \$19,893,240, an increase of \$4,513,363, over the FY 2023 estimate of \$15,379,877. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2023. Excluding the implicit subsidy from the FY 2023 estimate, revenues were \$14,620,683 higher than budgeted, primarily due to higher than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2023. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2023. Of the amount received through May, an unrealized gain of \$14,841,078 is for investments held but not sold as of June 30, 2023 and a loss of \$1,497,748 is due to lower than anticipated realized return on investment. FY 2023 actual unrealized gain of \$14.8 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned 4.81 percent during the first eleven months of FY 2023 (through May 31, 2023). Portfolio I's performance was consistent with its custom benchmark of 4.81 percent for the same period. The performance of certain active fund managers of large/small cap equity, long/short equity, core plus fixed income, and core real estate contributed to this. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2023, was 8.00 percent versus 6.75 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$385,354,254, an increase of \$15,612,824.

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

### NON-APPROPRIATED FUNDS

**Fund 80000, Park Revenue and Operating**
**\$650,949**

FY 2024 expenditures are recommended to increase \$650,949. This adjustment is due to encumbered carryover of \$501,093 for Operating Expenses and \$149,856 for Capital Equipment.

FY 2023 actual expenditures reflect a decrease of \$1,049,485 or 2.1 percent from the *FY 2023 Revised Budget Plan* amount of \$50,341,386. These savings are primarily associated with operating expenses.

Actual revenues in FY 2023 total \$54,265,874, an increase of \$1,026,976 or 1.9 percent from the *FY 2023 Revised Budget Plan* amount of \$53,238,898 primarily due to higher than anticipated revenue associated with recreation class fees and golf fees.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$7,133,037.

**Fund 80300, Park Improvements**
**\$34,842,601**

FY 2024 expenditures are recommended to increase \$34,842,601 due to the carryover of unexpended project balances in the amount of \$26,968,069 and an adjustment of \$7,874,532. This increase is due to \$1,632 associated with an FY 2022 audit adjustment, \$5,922,888 in state aid, interest earnings, easement fees, donations, and Park proffers received in FY 2023, and a transfer of \$1,950,012 from Fund 80000, Park Revenue and Operating, to rebuild the Sinking Fund to support long-term life-cycle maintenance at revenue generating facilities. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$3,481	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Dranesville District.
Dranesville Districtwide-Pimmit Run (PR-000094)	84,463	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Dranseville District.
Dranesville VDOT Row Takings (PR-000142)	333,220	Increase necessary to allocate VDOT easement revenues received in FY 2023.
E. C. Lawrence (PR-000112)	23,763	Increase necessary to allocate interest earnings received in FY 2023.
FCPA Donation Account (PR-000133)	1,338,971	Increase necessary to allocate donation revenues received in FY 2023.
Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040)	159,125	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Franconia District.



## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028)	57,700	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Franconia District.
Grants and Contributions (2G51-026-000)	10,000	Increase necessary to allocate state revenues received from the Virginia Department of Wildlife Research in FY 2023. This revenue will be used to support a grant funded recreational partnership to promote access to fishing opportunities in urban areas.
Grants Match (PR-000104)	100,000	Increase necessary to allocate grant match funding revenue received in FY 2023.
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	26,331	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	47,570	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	163,458	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	28,587	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Mason District Park (PR-000054)	59,989	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Mason District.
Mt. Vernon Districtwide Parks (PR-000037)	71,796	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Mount Vernon District.
Open Space Preservation (PR-000063)	15,659	Increase necessary to allocate donation revenues received in FY 2023 for open space preservation.
Park Authority Management Plans (PR-000113)	171,500	Increase necessary to allocate 20 percent of all telecommunications revenue received to Natural and Cultural Resources as directed by the Park Authority Board.
Park Easement Administration (2G51-018-000)	404,576	Increase necessary to allocate easement revenues received in FY 2023.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Park Revenue Proffers (PR-000058)	2,227,970	Increase necessary to allocate \$13,317 in interest earnings and \$2,214,653 in proffers received in FY 2023. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	2,482,875	Increase necessary to allocate \$27,000 in contract rebate revenues, \$505,863 in pooled interest revenues, and a transfer of \$1,950,012 from Fund 80000, Park Revenue and Operating, to rebuild the Sinking Fund to support long-term life-cycle maintenance and repairs at revenue generating facilities.
Springfield Districtwide (Greenbriar) Tel (PR-000124)	26,684	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Springfield District.
Springfield Districtwide (So Run) Telecommunications (PR-000045)	20,285	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Springfield District.
Sully Plantation (PR-000052)	16,529	Increase necessary to allocate \$1,632 associated with an FY 2022 audit adjustment and \$14,897 in revenues received in FY 2023 from the Sully Foundation.
<b>Total</b>	<b>\$7,874,532</b>	

### Fund 81000, FCRHA General Operating

**\$17,652,384**

FY 2024 expenditures are recommended to increase \$17,652,384 due to increases of \$9,073,789 in the Private Financing Project to support planned capital projects, \$5,600,000 included as a loan to the Lamb Center project to support financing in FY 2024, \$2,928,595 in encumbered carryover primarily related to the Down Payment Assistance Program and a loan for Little River Glen, and \$50,000 to support Americans with Disabilities Act (ADA) projects at the Pender Building.

FY 2023 actual expenditures reflect a decrease of \$13,958,337, or 77.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$17,979,350. Of this amount, \$2,928,595 is included as encumbered carryover in FY 2024. The remaining balance of \$11,029,742 is primarily attributable to unexpended project balances.

Actual revenues in FY 2023 total \$6,362,834, an increase of \$2,462,055, or 63.1 percent, over the FY 2023 estimate of \$3,900,779 primarily due to a reimbursement from Dominion Square West, a capitalized ground lease payment from Autumn Willow, and higher than anticipated investment income earned in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$19,274,706, a decrease of \$1,231,992.

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

### Fund 81400, FCRHA Asset Management

**\$81,362,237**

FY 2024 expenditures are recommended to increase \$81,362,237 due to increases of \$79,033,065 in unexpended project balances primarily related to the Original Mount Vernon High School (OMVHS) project, \$2,341,170 in encumbered carryover, \$350,000 for elderly housing property maintenance needs, \$50,000 to support additional operating expenses at the group homes, and \$10,000 in the Rental Assistance Demonstration – Project-Based Voucher (RAD-PBV) program to support ongoing operating expenses and bank fees. These increases are partially offset by a decrease of \$421,998 in the Fairfax County Rental Program (FCRP) based on anticipated program expenses in FY 2024.

In addition, a Transfer In of \$3,000,000 from Fund 20000, Consolidated County and Schools Debt Service, to Fund 81400, FCRHA Asset Management, is included to provide funding for design and development costs incurred prior to the bond sale for the OMVHS project through the end of the calendar year. The bond sale for this project is anticipated to occur in mid FY 2024 to cover any remaining design and all construction costs.

FY 2024 revenues are recommended to increase \$77,062,820 primarily due to an increase of \$77,021,342 resulting from an anticipated bond sale from the Fairfax County Redevelopment and Housing Authority (FCRHA) that will generate revenue to fund the OMVHS project. In addition, \$41,478 in additional revenue is included in the RAD-PBV program based on anticipated interest earnings in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$82,312,344, or 94.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$87,498,775. Of this amount, \$2,341,170 is included as encumbered carryover in FY 2024. The remaining balance of \$79,971,174 is primarily attributable to unexpended project balances related to the OMVHS project.

Actual revenues in FY 2023 are primarily the result of an accrual associated with the OMVHS LLC, which operates on a calendar year basis. As part of the *FY 2023 Third Quarter Review*, a Transfer In of \$6,000,000 from the General Fund was included to rectify the negative cash flow in the project and provide support until the bonds are sold in FY 2024.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$16,652,069, a decrease of \$4,801,290.

### Fund 81500, Housing Grants and Projects

**\$115,725**

FY 2024 expenditures are recommended to increase \$115,725 due to unexpended grant balances that will carryforward into FY 2024.

FY 2023 actual expenditures reflect a decrease of \$1,466,765, or 39.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,712,451. This is primarily due to unspent balances in the State Rental Assistance Program (SRAP).

Actual revenues in FY 2023 total \$3,656,551, a decrease of \$69,978, or 1.9 percent, from the FY 2023 estimate of \$3,726,529 primarily due unexpended grant balances, partially offset by an increase in interest revenue received in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$6,543,743, an increase of \$1,396,787.

### *FY 2023 Carryover Review*

## OTHER FUNDS DETAIL

**Fund 81510, Housing Choice Voucher**
**\$5,816,112**

FY 2024 expenditures are recommended to increase \$5,816,112 due to increases of \$4,023,578 based on full utilization of Moving to Work (MTW) funding made available at the Department of Housing and Urban Development (HUD)'s increased proration factor of 100.0 percent; \$460,937 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; \$737,940 in Veterans Affairs Supportive Housing (VASH) HAP funding; \$1,254,670 in Emergency Housing Voucher (EHV) HAP funding; and \$2,026,628 in Ongoing Administrative Expenses due to encumbered carryover. These increases are partially offset by decreases of \$2,596,736 in the Portability Program and \$90,905 in Five-Year Mainstream (MS5) HAP funding due to anticipated decreases in leasing.

FY 2023 revenues are increased by \$5,230,878 due to increases of \$5,043,260 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; \$460,937 in HCV HAP; \$737,940 in VASH HAP; \$1,254,670 in EHV HAP; and \$566,953 in administrative fees earned. These increases are partially offset by decreases of \$2,741,977 in the Portability Program and \$90,905 in MS5 HAP funding due to anticipated decreases in leasing.

FY 2023 actual expenditures reflect a decrease of \$8,765,587, or 9.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$92,764,517. Of this amount, \$2,026,628 is included as encumbered carryover in FY 2024. The remaining balance of \$6,738,959 is primarily attributable to the time it takes to lease up in response to a higher than originally anticipated proration factor from HUD.

Actual revenues in FY 2023 total \$85,349,197, a decrease of \$8,803,313, or 9.4 percent, from the FY 2023 estimate of \$94,152,510 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$11,006,519, a decrease of \$622,960.

**ATTACHMENT VII:**

**SAR & FPR**

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 24009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 26, 2023, at which a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2024, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:**

**Fund 10001 - General Fund**

**AGENCY**

02	Office of the County Executive		
	Operating Expenses	\$807,521	
		<b>\$807,521</b>	
03	Department of Clerk Services		
	Operating Expenses	\$84,199	
		<b>\$84,199</b>	
04	Department of Cable and Consumer Services		
	Operating Expenses	\$198	
		<b>\$198</b>	
06	Department of Finance		
	Operating Expenses	\$116,238	
		<b>\$116,238</b>	
08	Facilities Management Department		
	Compensation	(\$76,147)	
	Operating Expenses	\$6,716,499	
		<b>\$6,640,352</b>	
11	Department of Human Resources		
	Compensation	\$175,853	
	Operating Expenses	\$368,044	
		<b>\$543,897</b>	
12	Department of Procurement and Material Management		
	Operating Expenses	\$565,870	
		<b>\$565,870</b>	
13	Office of Public Affairs		
	Operating Expenses	\$65,843	
		<b>\$65,843</b>	
15	Office of Elections		
	Operating Expenses	\$1,446,068	
		<b>\$1,446,068</b>	
16	Economic Development Authority		
	Operating Expenses	\$141,313	
		<b>\$141,313</b>	

**FY 2023 Carryover Review**

**Fund 10001 - General Fund****AGENCY**

17	Office of the County Attorney		
	Compensation	\$192,363	
	Operating Expenses	\$1,565,336	
			<b>\$1,757,699</b>
20	Department of Management and Budget		
	Compensation	\$165,027	
	Operating Expenses	\$543,662	
			<b>\$708,689</b>
25	Business Planning and Support		
	Compensation	\$197,000	
	Operating Expenses	\$27,106	
			<b>\$224,106</b>
26	Office of Capital Facilities		
	Operating Expenses	\$955,831	
			<b>\$955,831</b>
30	Department of Economic Initiatives		
	Operating Expenses	\$274,947	
			<b>\$274,947</b>
35	Department of Planning and Development		
	Operating Expenses	\$1,555,690	
			<b>\$1,555,690</b>
38	Department of Housing and Community Development		
	Operating Expenses	\$2,989,090	
			<b>\$2,989,090</b>
39	Office of Human Rights and Equity Programs		
	Operating Expenses	\$3,043	
			<b>\$3,043</b>
40	Department of Transportation		
	Operating Expenses	\$1,204,829	
			<b>\$1,204,829</b>
51	Fairfax County Park Authority		
	Operating Expenses	\$51,212	
	Capital Outlay	\$993,957	
			<b>\$1,045,169</b>
52	Fairfax County Public Library		
	Operating Expenses	\$635,468	
			<b>\$635,468</b>
57	Department of Tax Administration		
	Operating Expenses	\$857,427	
			<b>\$857,427</b>

**FY 2023 Carryover Review**

**Fund 10001 - General Fund****AGENCY**

67	Department of Family Services		
	Operating Expenses	\$3,424,795	
		<b>\$3,424,795</b>	
70	Department of Information Technology		
	Operating Expenses	\$131,762	
		<b>\$131,762</b>	
71	Health Department		
	Operating Expenses	\$4,055,250	
	Capital Outlay	\$294,665	
		<b>\$4,349,915</b>	
79	Department of Neighborhood and Community Services		
	Compensation	\$76,147	
	Operating Expenses	\$5,029,966	
	Capital Outlay	\$5,460,706	
		<b>\$10,566,819</b>	
80	Circuit Court and Records		
	Operating Expenses	\$108,070	
		<b>\$108,070</b>	
81	Juvenile and Domestic Relations District Court		
	Operating Expenses	\$100,286	
	Capital Outlay	\$150,000	
		<b>\$250,286</b>	
82	Office of the Commonwealth's Attorney		
	Operating Expenses	\$619,427	
		<b>\$619,427</b>	
85	General District Court		
	Operating Expenses	\$259,166	
		<b>\$259,166</b>	
87	Unclassified Administrative Expenses (Nondepartmental)		
	Compensation	\$1,880,599	
	Operating Expenses	\$130,744,270	
		<b>\$132,624,869</b>	
89	Employee Benefits		
	Benefits	\$259,548	
	Non-Pay Employee Benefits	\$153,250	
		<b>\$412,798</b>	
90	Police Department		
	Operating Expenses	\$6,474,071	
	Capital Outlay	\$149,254	
		<b>\$6,623,325</b>	
91	Office of the Sheriff		
	Operating Expenses	\$1,946,623	
		<b>\$1,946,623</b>	

**FY 2023 Carryover Review**



**Fund 10001 - General Fund**

**AGENCY**

92	Fire and Rescue Department		
	Operating Expenses	<u>\$2,732,677</u>	
		<b>\$2,732,677</b>	
93	Department of Emergency Management and Security		
	Operating Expenses	<u>\$1,501,072</u>	
		<b>\$1,501,072</b>	
96	Department of Animal Sheltering		
	Operating Expenses	<u>\$686,330</u>	
		<b>\$686,330</b>	
97	Department of Code Compliance		
	Operating Expenses	<u>\$3,487</u>	
		<b>\$3,487</b>	

## FUND

10015	Economic Opportunity Reserve		
	Operating Expenses	\$53,127,717	
	Capital Outlay	(\$96,862)	
			<b>\$53,030,855</b>
10020	Consolidated Community Funding Pool		
	Operating Expenses	\$1,046,426	
			<b>\$1,046,426</b>
10040	Information Technology Projects		
	IT Projects	\$72,840,424	
			<b>\$72,840,424</b>
20000	Consolidated Debt Service		
	Bond Expenses	\$3,139,752	
			<b>\$3,139,752</b>
30000	Metro Operations and Construction		
	County Services	\$2,292,589	
			<b>\$2,292,589</b>
30010	General Construction and Contributions		
	Capital Projects	\$327,232,090	
			<b>\$327,232,090</b>
30015	Environmental and Energy Program		
	Capital Projects	\$41,660,639	
			<b>\$41,660,639</b>
30020	Infrastructure Replacement and Upgrades		
	Capital Projects	\$97,378,392	
			<b>\$97,378,392</b>
30030	Library Construction		
	Capital Projects	\$95,571,141	
			<b>\$95,571,141</b>
30040	Contributed Roadway Improvements		
	Capital Projects	\$49,883,424	
			<b>\$49,883,424</b>
30050	Transportation Improvements		
	Capital Projects	\$104,889,960	
			<b>\$104,889,960</b>
30070	Public Safety Construction		
	Capital Projects	\$284,932,595	
			<b>\$284,932,595</b>
30090	Pro Rata Share Drainage Construction		
	Capital Projects	\$10,878,047	
			<b>\$10,878,047</b>
30300	Affordable Housing Development and Investment		
	Capital Projects	\$82,137,853	
			<b>\$82,137,853</b>

**FY 2023 Carryover Review**

FUND		
30400	Park Authority Bond Construction	
	Capital Projects	\$118,705,016
		<b>\$118,705,016</b>
40000	County Transit Systems	
	Operating Expenses	\$2,070,029
	Capital Projects	\$44,046,859
		<b>\$46,116,888</b>
40010	County and Regional Transportation Projects	
	Capital Projects	\$423,806,808
		<b>\$423,806,808</b>
40030	Cable Communications	
	Operating Expenses	\$4,991,249
	Capital Outlay	\$1,446,802
		<b>\$6,438,051</b>
40040	Fairfax-Falls Church Community Services Board	
	Operating Expenses	\$6,166,915
	Capital Outlay	\$49,902
		<b>\$6,216,817</b>
40045	Early Childhood Birth to 5	
	Operating Expenses	\$813,241
		<b>\$813,241</b>
40050	Reston Community Center	
	Compensation	\$26,200
	Benefits	\$2,044
	Operating Expenses	\$465,808
	Capital Projects	\$1,723,457
		<b>\$2,217,509</b>
40060	McLean Community Center	
	Operating Expenses	\$95,142
	Capital Projects	\$753,553
		<b>\$848,695</b>
40070	Burgundy Village Community Center	
	Operating Expenses	\$341
		<b>\$341</b>
40080	Integrated Pest Management Program	
	Operating Expenses	\$116,588
		<b>\$116,588</b>
40090	E-911	
	Operating Expenses	\$5,188,786
	IT Projects	\$14,255,133
		<b>\$19,443,919</b>

## FUND

40100	Stormwater Services		
	Operating Expenses	\$124,642	
	Capital Outlay	\$745,387	
	Capital Projects	\$209,448,931	
			<b>\$210,318,960</b>
40110	Dulles Rail Phase I Transportation Improvement District		
	Bond Expenses	\$3,100,000	
			<b>\$3,100,000</b>
40120	Dulles Rail Phase II Transportation Improvement District		
	Bond Expenses	\$27,700,000	
			<b>\$27,700,000</b>
40125	Metrorail Parking System Pledged Revenues		
	Capital Projects	(\$1,904,508)	
			<b>(\$1,904,508)</b>
40130	Leaf Collection		
	Capital Outlay	\$197,308	
			<b>\$197,308</b>
40140	Refuse Collection and Recycling Operations		
	Capital Outlay	\$1,200,238	
	Capital Projects	\$721,340	
			<b>\$1,921,578</b>
40150	Refuse Disposal		
	Capital Outlay	\$366,951	
	Capital Projects	\$2,600,645	
			<b>\$2,967,596</b>
40170	I-95 Refuse Disposal		
	Capital Outlay	\$1,403,359	
	Capital Projects	\$8,268,463	
			<b>\$9,671,822</b>
40180	Tysons Service District		
	Capital Projects	\$18,115,961	
			<b>\$18,115,961</b>
40190	Reston Service District		
	Capital Projects	\$4,332,914	
			<b>\$4,332,914</b>
40200	Land Development Services		
	Operating Expenses	\$1,378,522	
	Work Performed for Others	(\$282,717)	
			<b>\$1,095,805</b>
40300	Housing Trust Fund		
	Capital Projects	\$20,278,021	
			<b>\$20,278,021</b>

**FY 2023 Carryover Review**

FUND		
50000	Federal/State Grants	
	Grant Expenditures	\$290,122,535
		<b>\$290,122,535</b>
50800	Community Development Block Grant	
	Grant Expenditures	\$6,589,489
		<b>\$6,589,489</b>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$10,843,413
		<b>\$10,843,413</b>
60000	County Insurance	
	Operating Expenses	\$10,325,532
		<b>\$10,325,532</b>
60010	Department of Vehicle Services	
	Operating Expenses	\$248,804
	Capital Outlay	\$9,958,752
		<b>\$10,207,556</b>
60020	Document Services	
	Operating Expenses	\$273,482
		<b>\$273,482</b>
60030	Technology Infrastructure Services	
	Operating Expenses	\$8,020,039
	Capital Outlay	\$2,012,761
		<b>\$10,032,800</b>
60040	Health Benefits	
	Non-Pay Employee Benefits	\$49,459,016
		<b>\$49,459,016</b>
69010	Sewer Operation and Maintenance	
	Operating Expenses	\$6,631,847
	Capital Outlay	\$2,962,792
		<b>\$9,594,639</b>
69300	Sewer Construction Improvements	
	Capital Projects	\$88,923,979
		<b>\$88,923,979</b>
69310	Sewer Bond Construction	
	Capital Projects	\$86,217,022
		<b>\$86,217,022</b>
70000	Route 28 Tax District	
	Operating Expenses	\$5,073
		<b>\$5,073</b>

FUND

GIVEN under my hand this 26th day of September, 2023

A Copy - Teste:

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Jill G. Cooper  
Clerk for the Board of Supervisors

**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 24009**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 26, 2023, at which a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2024, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:****Schools****FUND**

S10000	Public School Operating	
	Operating Expenditures	\$321,632,746
S31000	Public School Construction	
	Capital Projects	\$295,176,026
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$6,935,663
S43000	Public School Adult and Community Education	
	Operating Expenditures	(\$184,137)
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$99,982,529
S60000	Public School Insurance	
	Operating Expenditures	(\$2,399,418)
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	(\$11,580,125)
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$63,909
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this 26th day of September, 2023

A Copy - Teste:

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Jill G. Cooper  
Clerk for the Board of Supervisors

**FISCAL PLANNING RESOLUTION**  
**Fiscal Year 2024**  
**Amendment AS 24900**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 26, 2023, at which a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2024 Fiscal Plan Transfers are hereby amended as follows:

<b>Fund</b>	<b>Transfer To</b>	<b>From</b>	<b>To</b>	<b>Change</b>
<b>10001</b>	<b>General Fund</b>			
	Fund 10015 Economic Opportunity Reserve	\$0	\$1,083,876	\$1,083,876
	Fund 10040 Information Technology Projects	\$0	\$14,506,533	\$14,506,533
	Fund 30010 General Construction and Contributions	\$23,735,848	\$59,686,276	\$35,950,428
	Fund 30015 Environmental and Energy Program	\$1,298,767	\$9,348,767	\$8,050,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$1,500,000	\$24,376,145	\$22,876,145
	Fund 30050 Transportation Improvements	\$0	\$26,483,177	\$26,483,177
	Fund 30070 Public Safety Construction	\$0	\$4,000,000	\$4,000,000
	Fund 60010 Department of Vehicle Services	\$0	\$186,250	\$186,250
	Fund S31000 School Construction	\$15,600,000	\$25,531,192	\$9,931,192
<b>20000</b>	<b>Consolidated Debt Service</b>			
	Fund 81400 FCRHA Asset Management	\$0	\$3,000,000	\$3,000,000
<b>40010</b>	<b>County and Regional Transportation Projects</b>			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$2,354,867	\$2,354,867
<b>40040</b>	<b>Fairfax-Falls Church Community Services Board</b>			
	Fund 10040 Information Technology Projects	\$0	\$6,869,857	\$6,869,857
<b>40300</b>	<b>Housing Trust</b>			
	Fund 20000 County Debt Service	\$0	\$281,689	\$281,689
<b>80000</b>	<b>Park Revenue and Operating</b>			
	Fund 80300 Park Improvement	\$0	\$1,950,012	\$1,950,012
<b>S10000</b>	<b>Public School Operating</b>			
	Fund S31000 School Construction	\$10,547,127	\$19,598,097	\$9,050,970
	Fund S43000 School Adult & Community Education	\$1,396,250	\$1,754,081	\$357,831
	Fund S50000 School Grants and Self-Supporting	\$22,853,213	\$23,653,213	\$800,000

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Jill G. Cooper  
Clerk for the Board of Supervisors

***FY 2023 Carryover Review***



SUPPLEMENTAL APPROPRIATION RESOLUTION AS 23276

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, on September 26, 2023, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2023, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:

S71100 Public School OPEB Trust

Operating Expenses	\$1,024,711
	<u>\$1,024,711</u>

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Jill G. Cooper  
Clerk for the Board of Supervisors

**ATTACHMENT C:**

**FCPS FY 2023 FINAL BUDGET REVIEW AND  
APPROPRIATION RESOLUTIONS**

**(This attachment reflects staff's  
recommendations to the School Board on  
July 13, 2023.)**

**Subject:** FY 2023 Year End Review

**Staff Contact:** Leigh Burden, chief financial officer

**Other Staff Present:** Alice Wigington, executive director, Office of Budget Services

**Meeting Category:** July 13, 2023 Regular Meeting

**School Board Action Required:** Information

**Summary/Background (Key Points):**

All the FY 2023 accounts have been closed subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the nine funds. All comparisons are against the FY 2023 Revised Budget. In the School Operating Fund, after accounting for revenue and expenditure variances, School Board flexibility reserve, fuel contingency, and commitments and carryover, funds available for FY 2024 total \$127.5 million.

This agenda item includes recommendations for FY 2024 expenditure adjustments including funding for compensatory services, replenishment to the staffing reserve, funding for strategies to close the achievement gap, major maintenance, enhanced summer school, one-time funding to support the replacement of the human capital management system, a recruitment incentive for substitute teachers, a safety and security screening pilot program, increased electricity costs, fuel inflation, turf fields, administrator and schedule C scale enhancement, fine arts stipends, one-time funding for PreK expansion, certified athletic trainers, a shortfall in the Adult and Community Education Fund, mental health teletherapy support, and funding set-aside for the FY 2025 beginning balance.

Changes to other School Board funds are detailed in the attachment.

**Recommendation:**

The School Board approve the revenue and expenditure adjustments as detailed in the agenda item.

**Attachment:**

FY 2023 Year End Agenda details will be posted prior to the meeting.

[FY23 Year End agenda v17.pdf \(350 KB\)](#)

**FY 2023 Final Budget Review Summary (\$ in M)**

	Amount	Positions
<b>I. FY 2023 School Operating Funds Available</b>		
A. FY 2023 Actual Revenue Variance	(\$42.4)	
• State Aid	\$7.6	
• Federal Aid	(\$53.2)	
• Tuition, Fees, and Other	3.1	
B. Less FY 2023 Actual Expenditure Variance	(\$352.0)	
C. Less Reserves, Commitments and Carryover	<u>\$182.1</u>	
• Outstanding Encumbered Obligations	\$53.3	
• Schools/Project Carryover	\$83.1	
• Department Critical Needs	\$29.4	
• Reserves	\$10.0	
• FY24 Beginning Balance Adjustment	\$6.2	
<b>FY 2023 Total Funds Available</b>	<b>\$127.5</b>	
<b>II. FY 2024 Recommended Expenditure Adjustments*</b>		
A. Special Education Compensatory Services Fund	\$30.0	0.0
B. Staffing Reserve Replenishment	21.5	200.0
C. Achievement Gap Closing Strategies	12.4	0.0
D. Transfer to Construction - Major Maintenance	7.1	0.0
E. Enhanced Summer School Reserve	6.7	0.0
F. Human Capital Management System Replacement	6.6	0.0
G. Substitute Incentive	3.5	0.0
H. Safety and Security Screening Pilot Program	3.0	0.0
I. Utilities Inflation	2.9	0.0
J. Fuel Inflation	2.1	0.0
K. Transfer to Construction - Turf Replacement	2.0	0.0
L. Administrators and Schedule C Scale Enhancement	1.8	0.0
M. Fine Arts Stipends	0.9	0.0
N. Transfer to Grants - PreK Expansion	0.8	0.0
O. Certified Athletic Trainers Year 1	0.6	5.0
P. Transfer to Adult and Community Education	0.4	0.0
Q. Mental Health Teletherapy Support	<u>0.3</u>	0.0
<b>FY 2024 Total Expenditure Adjustments</b>	<b>\$102.5</b>	<b>205.0</b>
<b>III. FY 2025 Beginning Balance</b>		
A. FY 2025 Beginning Balance Set-Aside	\$25.0	
<b>FY 2024 Total Funds Available</b>	<b>\$0</b>	
<b>IV. FY 2024 School Operating Fund Grants</b>		
A. FY 2023 Carryover of Unspent Grant Funding and New Grant Awards	\$65.8	(1.0)
*Does not add due to rounding		

**I. FY 2023 School Operating Funds Available**

A. FY 2023 Actual Revenue Variance - (\$42.4 million)

- State Revenue - \$7.6 million

As compared to the FY 2023 Revised Budget, State Revenue reflects a net increase of \$7.6 million due to a \$15.0 million increase in the sales tax projection, offset by a decrease in State Aid of \$7.4 million. The decrease in Basic Aid is primarily due the State calculation tool error which did not accurately calculate how much school divisions would receive in state funding related to the elimination of the grocery sales that began in 2023. This decrease is offset by increased state aid due to average daily membership and increased sales tax funding.

- Federal Revenue - (\$53.2 million)

As compared to the FY 2023 Revised Budget, federal revenue reflects a net decrease of \$53.2 million, primarily due to unspent multiyear ESSER III funding and IDEA funding that will be reappropriated in FY 2024.

- Tuition, Fees, and Other - \$3.1 million

Based on actual receipts, other revenue categories including tuition, fees, and miscellaneous revenue, reflect a net increase of \$3.1 million primarily due to the City of Fairfax billing agreement and tuition paid for students attending Thomas Jefferson High School for Science and Technology.

B. FY 2023 Actual Expenditure Variance less the following items - (\$352.0 million)

The expenditure variance \$352.0 million less than budget. Funding available is primarily comprised of salary and benefits fallout due to vacancy and turnover.

C. Reserves, Commitments, and Carryover - \$182.0 million

Outstanding encumbered obligations are the result of orders that remain undelivered, or the items have been received, but the invoice has not yet arrived, including grants	\$53.3 million
School and multiyear projects carryover consist of systemwide multiyear projects, schools' automatic balance carryover of 10 percent of their budgets, selected accounts like band and field trips, and school requests for critical needs funding	\$83.1 million
Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities	\$29.4 million
School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year	\$8.0 million
Fuel Reserve to mitigate rate fluctuations	\$2.0 million
FY24 Beginning Balance Adjustment	\$6.2 million

## II. FY 2024 Recommended Expenditure Adjustments

### A. Special Education Compensatory Services Fund - \$30.0 million, 0.0 positions

As part of the FY 2024 budget process, recommendations to support compensatory services was deferred to year end. Fairfax County Public Schools (FCPS) entered into a Resolution Agreement with the United States Department of Education Office for Civil Rights (OCR). Funding of \$30.0 million is included to provide compensatory education and related services, reimbursement for out-of-pocket expenses for services paid for by parents or guardians during the pandemic period, and an anticipated increase in special education and Section 504 dispute resolution resulting from compensatory education decisions.

### B. Staffing Reserve Replenishment - \$21.5 million, 200.0 positions

FCPS maintains a balance of 310.0 positions as staffing reserve as part of the budget process. This is to account for differences between forecasted enrollment and actual enrollment. After reviewing student enrollment numbers in late FY 2023, it is recommended that \$21.5 million is included to add 200.0 positions to the staffing reserve to address student needs.

### C. Achievement Gap Closing Strategies - \$12.4 million, 0.0 positions

As part of the FY 2024 budget process, recommendations to support achievement gap closing strategies was deferred to year end. Funding of \$12.4 million is included to support closing the achievement gap for all students.

### D. Transfer to Construction - Major Maintenance - \$7.1 million, 0.0 positions

One-time funding of \$7.1 million is requested to continue addressing the backlog of major maintenance initiatives. As part of the adoption of the FY 2014 Approved Budget, \$3.6 million was eliminated during the budget process. At that time, FCPS adopted a process of restoring the funding for major maintenance at the FY 2013 level using funding available annually at year end. Funding has been utilized to supplement major maintenance since FY 2013. As of the FY 2024-2028 Capital Improvement Program (CIP), the major maintenance backlog is estimated to be \$74.1 million.

An additional \$3.5 million is recommended to address the substantial backlog of infrastructure that has surpassed its useful life and to keep better pace with major maintenance requirements. Funding major infrastructure maintenance will help prevent the failure of critical systems, deterioration of major capital investments, and significant health and safety hazards.

### E. Enhanced Summer School Reserve - \$6.7 million, 0.0 positions

Reserve funding of \$6.7 million is included for enhanced Summer Learning Programs to provide free summer school at the elementary, middle, and high school levels. Providing funding for continued enhanced programming will maintain supports for student learning post-pandemic. Summer school focuses on executive functioning, acceleration of reading and mathematics foundational skills, enrichment programs at the elementary and middle school level, and course credit recovery to ensure on-time graduation at the high school level.

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F. Human Capital Management System Replacement - \$6.6 million, 0.0 positions

The Division's legacy information system for HR and payroll (Infor/Lawson) was designed and implemented in 1999, and the system is reaching its end of life. The Department of Human Resources, in partnership with the Department of Information Technology and the Department Financial Services, initiated a multiphase project in FY 2022 to assess the current state of HR and payroll business processes and to implement a new modern HCM software application. One-time funding of \$6.6 million will cover the capital expenses, pre-implementation planning, change and organizational management, and initial implementation activities.

G. Substitute Incentive - \$3.5 million, 0.0 positions

At the FY 2022 Final Budget Review, FCPS provided one-time funding of \$3.5 million for substitute incentive and bonus pay that helped increase substitute job fill rates during SY 2022-2023. Although substitute fill rates have increased overall and on hard-to-fill Fridays, FCPS continues to experience less than 100 percent fill rates. Incentive and bonus pay are an important means to reach adequate substitute coverage next school year. Funding of \$3.5 million will support incentive pay and threshold bonuses for substitutes again in FY 2024.

H. Safety and Security Screening Pilot Program - \$3.0 million, 0.0 positions

Funding of \$3.0 million is included to fund a pilot program to install security scanning technology at select high schools.

I. Utilities Inflation - \$2.9 million, 0.0 positions

Funding of \$2.9 million is included to address increases in utility rates for electricity, natural gas, sewer, water, and refuse.

J. Fuel Inflation - \$2.1 million, 0.0 positions

Funding of \$2.1 million is included to address the continued economic impact of inflation, resulting in rising costs for diesel fuel and unleaded gasoline. The actual gasoline blended rate has risen from \$2.53 in July 2021 to an average of \$3.28 from July 2022 through May 2023, which is an increase of \$0.75, or 29.6 percent.

K. Transfer to Construction Fund - Turf Fields - \$2.0 million, 0.0 positions

Funding of \$2.0 million is included to provide the remainder of funds needed to support the scheduled replacement of turf fields at West Potomac HS, Edison HS, and Mt. Vernon HS. Life expectancy of synthetic turf fields is no more than 10 years, and these schools will reach the end of their life expectancy in 2024.

L. Administrators and Schedule C Enhancement - \$1.8 million, 0.0 positions

As part of the FY 2024 budget process, recommendations to support the administrators and schedule C scale enhancement was deferred to year end. To bring principals and other administrator salaries to 100 percent of the estimated market maximum, funding of \$1.8 million is included to adjust school administrators and Schedule C pay ranges by extending the scales to 20 steps and raising the increment from 1.0 percent to 1.5 percent beginning at step 12.

M. Fine Arts Stipends - \$0.9 million, 0.0 positions

As part of the FY 2024 budget process, recommendations to support fine arts stipends was deferred to year end. Funding of \$0.9 million is included to increase the extra duty supplements for the band director, choral director, theater director, orchestra director, and assistant marching band director at the high school level as well as the band director, choral director, orchestra director, and drama coach at the middle school level. Additionally, the recommendation establishes a new stipend for guitar and dance at the high school level. A comprehensive review is underway in all fine arts stipends, and recommendations will be considered for a future year's budget.

N. Transfer to Grants and Self-Supporting Fund - PreK Expansion - \$0.8 million, 0.0 positions

The FY 2024 Approved Budget included funding to provide 10 additional PreK classrooms. One-time funding of \$0.8 million will be allocated to acquire start-up classroom furniture; books, manipulatives, art supplies, and educational games will help engage the students more effectively; and curriculum resources that encompass lesson plans, activities, assessment tools, and supplementary materials. By investing in these key areas, the PreK and Early Head Start Program will create an optimal learning environment for students, enhance their educational experience, and ensure a solid foundation for their future academic success.

O. Certified Athletic Trainers Year 1 - \$0.6 million, 5.0 positions

As part of the FY 2024 budget process, recommendations to support certified athletic trainers was deferred to year end. FCPS' Athletic Training Program provides quality sports injury care in each of the high schools. Currently, there is a 1.0 certified athletic trainer position budgeted at each high school for a total of 25.0 full-time athletic trainer positions divisionwide. Certified athletic trainers are responsible for the prevention of injuries; recognition, evaluation, and assessment of injuries; immediate care of injuries; and rehabilitation and reconditioning of injuries resulting from physical activity.

Funding of \$0.6 million and 5.0 positions supports FCPS' commitment to provide quality sports injury care for the entire student body. This investment represents the first year of a five-year plan to provide one additional certified athletic trainer in each of the 25 high schools. At the completion of the multiyear plan, there will be 2.0 certified athletic trainers at each high school.

P. Transfer to Adult and Community Education Fund - \$0.4 million, 0.0 positions

The Adult and Community Education (ACE) Fund ended FY 2023 with a shortfall of \$0.4 million, primarily due to lower than projected tuition revenue. To support ACE, a one-time transfer of \$0.4 million is recommended.



Q. Mental Health Teletherapy Support - \$0.3 million, 0.0 positions

Funding of \$0.3 million is included to provide Mental Health Teletherapy support. FCPS has partnered with Hazel Health to help reduce barriers to quality mental health care services for all high school students, at no cost to families. Through Hazel Health, high school students in FCPS can access behavioral health services at home (i.e., off school premises), at no cost to families.

**III. FY 2025 Beginning Balance**

A. FY 2025 Beginning Balance Set-Aside - \$25.0 million

Available funding of \$25.0 million from FY 2023 is recommended to be set aside as a beginning balance for FY 2025. This is a decrease of \$3.1 million compared to the FY 2024 beginning balance.

**IV. FY 2024 School Operating Fund Grants**

A. FY 2023 Carryover of Unspent Grant Funding and New Grant Awards - \$65.8 million

Federal grant awards from FY 2023 will be carried forward and reappropriated in FY 2024. Unspent grant funding primarily represents ESSER II and ESSER III.

Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:

- The IDEA Parent Resource Center grant award increased by \$15,000 as compared to the FY 2024 Approved Budget.
- The Carl D. Perkins grant increased by \$0.4 million as compared to the FY 2024 Approved Budget.

Additionally, the Carl D. Perkins grant decreases by 1.0 position.

**Other Funds Summary**

<b>School Board Funds</b>	<b>FY 2024 Approved</b>	<b>Adjustments</b>	<b>FY 2024 Revised</b>
School Construction	\$232,570,043	\$295,176,026	\$527,746,069
Food and Nutrition Services	\$135,643,195	\$6,935,663	\$142,578,858
Adult and Community Education	\$9,430,318	(\$184,137)	\$9,246,181
Grants and Self-Supporting Programs	\$97,611,075	\$99,807,754	\$197,418,829
School Insurance	\$27,455,879	(\$2,399,417)	\$25,056,462
Health and Flexible Benefits	\$488,831,475	\$147,812	\$488,979,287
Educational Employees' Supplementary Retirement System	\$240,743,212	\$63,909	\$240,807,121
School Other Post-Employment Benefits (OPEB) Trust	\$18,302,500	\$0	\$18,302,500

## **School Construction Fund**

The FY 2023 actual receipts are \$7.7 million greater than the budgeted amount. This is primarily due to \$0.2 million from the City of Fairfax to cover an HVAC rooftop unit change order, \$7.3 million in additional miscellaneous revenue which includes county proffers, funding received for schools' work orders, and an additional \$0.5 million in capital cost recovery from Thomas Jefferson High School for Science and Technology tuition. The additional funding is offset by a decrease of \$0.3 million in revenue from boosters, youth associations, and community support of turf fields. Transfers in are \$0.2 million greater than budgeted due to county transfers for the Graham Road Community Building playground.

The FY 2023 actual expenditures total \$242.5 million, which is a decrease of \$126.1 million compared to the FY 2023 Revised Budget. Total costs for multiyear construction projects are allocated when the jobs are contracted, actual project expenditures are recognized as incurred, and unspent balances are carried forward into future years until the projects are complete. Therefore, construction projections that are funded through the 2021 Bond Referendum and are in the early stage of construction reflect only a portion of the total budgeted renovation cost. Projects include renovations for Falls Church HS, Louise Archer ES, Frost MS, Wakefield Forest ES, and Cooper MS.

The actual FY 2023 turf field replacement ending balance of \$0.8 million reflects a \$0.5 million decrease compared to the FY 2023 Revised Budget due to a variance between budgeted and actual expenditures. This turf field funding is being held in reserve pending future replacement needs.

The FY 2024 Revised Budget includes a \$9.1 million increase in the School Operating Fund transfer to address the backlog of major infrastructure maintenance and replace three synthetic turf fields at West Potomac HS, Edison HS, and Mt Vernon HS that will reach the end of their life expectancy in 2024.

## **Food and Nutrition Services Fund**

The Food and Nutrition Services (FNS) Fund provided normal meal service for all students during the FY 2023 school year. Excluding the beginning balance, revenue in the FNS fund totals \$98.6 million, an increase of \$8.3 million compared to the FY 2023 Revised Budget due to a \$14.8 million increase in federal aid, a \$1.2 million increase in state aid, and a \$0.7 million increase in other revenue offset by a decrease of \$8.5 million in food sales.

Actual expenditures total \$92.7 million, which is an increase of \$0.5 million as compared to the FY 2023 Revised Budget. The increase was primarily due to higher than anticipated expenditures for materials and supplies, contracted services, and capital outlay as compared to the budgeted amount.

The FY 2024 Revised Budget totals \$142.6 million, an increase of \$6.9 million as compared to the FY 2024 Approved Budget and is comprised of \$2.9 million in outstanding encumbered obligations, a \$4.1 million increase to the reserve, and an increase of \$19,339 in grant appropriation related to the No Kid Hungry campaign.

## **Adult and Community Education Fund**

The FY 2023 ending balance for the Adult and Community Education (ACE) Fund resulted in a shortfall of \$0.4 million as the program continues to be impacted by fewer in-class courses resulting from recruitment challenges. Total receipts and transfers of \$8.1 million, a decrease of \$1.1 million from the FY 2023 Revised Budget due to a decrease in tuition of \$0.9 million and state aid of \$0.2 million, offset by an increase in other revenue of \$46,541.

Actual expenditures total \$8.0 million, which is a decrease of \$0.8 million from the FY 2023 Revised Budget, due to lower expenditures in salaries and materials and supplies. Expenditures for the fund include costs to run the course offerings such as instructor costs and classroom supplies, in addition to oversight and management costs.

The FY 2024 Revised Budget totals \$9.2 million which includes a one-time increase of \$0.4 million in the transfer from the School Operating Fund to address the shortfall in FY 2023, as well as a decrease of \$0.2 million related to the Adult Education and Family Literacy Act (AEFLA) grant awards.

## **Grants and Self-Supporting Programs Fund**

The FY 2023 ending balance for the Grants and Self-Supporting Programs Fund totals \$53.8 million. The ending balance is comprised of \$22.0 million for the summer school subfund and \$31.8 million in the grants subfund. The FY 2024 Revised Budget increased by \$99.8 million due to new and revised grant awards, the re-appropriation of the ending balance and multiyear grant awards, and reduced expenditures in the summer school program due to the ESSER II funded summer program.

### **Grants Subfund:**

The FY 2023 ending balance for the Grants subfund totals \$31.8 million and primarily represents multiyear grants and programs not yet expended such as PreK and Early Head Start, Medicaid, and Cable Communications.

The FY 2024 Revised Budget for the Grants subfund reflects an increase of \$88.8 million due to revised grant awards and the re-appropriation of the ending balance and multiyear grant awards. Of this amount, \$31.8 million represents the ending balance, \$56.2 million results from the re-appropriation of multiyear grant awards primarily for entitlement grants such as Title I, Title II, and Title III; as well as other grants such as Title IV, VDH ViSSTA, ARP Coronavirus State and Local Fiscal Recovery Funds Ventilation Improvement Projects, School-Based Mental Health Services, ESSER III MS Before & After School, ARP ESSER III Unfinished Learning, State Technology Plan, and a one-time school operating fund transfer of \$0.8 million for the PreK expansion to support start-up classroom furniture; books, manipulatives, art supplies, and educational games to help engage the students more effectively; and curriculum resources that encompass lesson plans, activities, assessment tools, and supplementary materials. In addition, 17.6 positions will be added as follows, 12.1 positions for Title I, a 0.5 position for DoDEA Project Code Up, a 1.0 position for School-Based Mental Health Workforce, 2.0 positions for Title II, Part A, and 2.0 positions for the PreK and Early Head Start VPI grants.

### **Summer School Subfund:**

The FY 2023 ending balance in the Summer School subfund is \$22.0 million, primarily due to lower than budgeted expenditures of \$9.9 million combined with \$11.0 million in reserve funding. Expenditures were lower due to the ESSER grants to support the continued enhancement of summer school. Revenue

receipts were \$1.1 million higher than estimated primarily due to claiming a higher number of students than anticipated for state revenue for remediation, an increase due to higher rates of return in pooled interest, and higher than anticipated enrollment in the self-supporting programs resulting in an increase in tuition received. The FY 2023 ending balance will be carried over to FY 2024 allowing FCPS to maintain summer programs such as, Young Scholars, high school programs, and Extended School Year (ESY).

### **School Insurance Fund**

The FY 2023 ending balance for the School Insurance Fund is \$59.9 million, an \$11.9 million increase over the FY 2023 Revised Budget. The FY 2023 actual revenue totals \$22.9 million, a \$5.5 million increase over the FY 2023 Revised Budget. The revenue increase is due increased transfers from the School Operating Fund to meet the recommended liability coverage needs for outstanding claims as well as meeting the increased confidence levels of reserves, as recommended in the actuarially valuations.

FY 2023 actual expenditures total \$19.6 million, a \$1.7 million increase over the FY 2023 Revised Budget (excluding general reserves) due primarily to an increase in workers' compensation claims. FCPS self-insures the Workers' Compensation Program as well as other liabilities. Accordingly, FCPS must maintain sufficient funds available on reserve to settle claims as needed. Accrued liabilities in the Workers' Compensation subfund increased by \$2.0 million, primarily due to an expected increase in claims coinciding with an in-person workforce. Accrued liabilities in the Other Insurance subfund increased by \$4.2 million due to increased insurance costs related to inflation and ongoing settlements.

The FY 2024 beginning balance is \$59.9 million. Outstanding encumbered obligations of \$0.2 million at FY 2023 year-end are reflected in the projected expenditures in the FY 2024 Revised Budget.

### **School Health and Flexible Benefits Fund**

The FY 2023 ending balance for the School Health and Flexible Benefits Fund's Premium Stabilization Reserve (PSR) is \$63.3 million which is an \$11.7 million, or 15.6 percent, decrease from the FY 2023 Third Quarter Budget Review. FY 2023 revenue totals \$479.3 million which is an \$8.2 million decrease from the FY23 Revised Budget. The decrease in revenue is due to lower contributions, caused by vacancies and a drop in plan participation, offset by increased rebates and subsidies as well as interest earned. Rebates and subsidies are higher because of formulary changes that became effective January 1. Interest payments are higher due to increased rates of return on the County's portfolio of pooled cash.

Fund expenditures for FY 2023 total \$509.0 million, which is a \$3.3 million increase over the FY23 Revised Budget. An increase of \$8.6 million in claims was offset by decreases of \$4.5 million in premiums and \$2.7 million in administrative expenses. In addition, the IBNR increased by a net of \$1.0 million. A certified IBNR estimate will not be available until after the close of the fiscal year. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2023 Midyear Budget Review.

The FY 2024 beginning balance is \$63.4 million. Outstanding encumbered obligations totaling \$0.1 million at FY 2023 year-end are reflected in projected expenditures in the FY 2024 Revised Budget.

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**Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)**

The FY 2023 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$3.5 billion which is a \$174.3 million decrease from the FY 2023 Revised Budget. FY 2023 combined receipts total \$248.7 million, which is a \$191.0 million decrease from the FY 2023 Revised Budget due to lower than expected investment returns of \$79.0 million. Employee and employer contributions total \$169.7 million, which is a \$1.2 million increase over the FY 2023 Revised Budget. The lower investment returns reflect continued market instability driven primarily by inflation and other disruptions to the economy but also marked an improvement over last year's return.

ERFC expenditures for FY 2023 total \$213.4 million, which is a \$16.7 million decrease from the FY 2023 Revised Budget due to lower than projected investment management and consulting fees. Decreases in investment expenses are directly correlated to the decrease in the value of the assets in the fund. Due to the timing of the FY 2023 Final Budget Review, final transactions from investment activities, including actual returns from June and the impact of employee retirements occurring at year end on expenditures, will be incorporated in the FY 2024 Midyear Budget Review.

The FY 2024 beginning balance of \$3.5 billion reflects an increase of \$338.6 million. Outstanding encumbered obligations totaling \$63,909 at FY 2023 year-end are reflected in projected expenditures for the FY 2024 Revised Budget.

**School Other Post-Employment Employee Benefits (OPEB) Trust Fund**

The FY 2023 ending balance for the OPEB Trust Fund is \$207.3 million, which is an increase of \$3.8 million compared to the FY 2023 Revised Budget due to high investment returns driven by market volatility. As a result of the timing of the FY 2023 Final Budget Review, final transactions from investment activities, including actual returns from April, May, and June, will be incorporated in the FY 2024 Midyear Budget Review. Total FY 2023 revenue of \$31.6 million is an increase of \$4.9 million compared to the FY 2023 Revised Budget due to a \$3.8 million increase in investment returns and a \$1.1 million increase in employer contributions.

FY 2023 expenditures totaling \$17.9 million are an increase of \$1.0 million compared to the 2023 Revised Budget primarily due to benefits paid. The FY 2024 Revised Budget includes a \$3.8 million increase in the beginning balance as a result of the increased funding available at FY 2023 year-end.

# APPENDIX

SCHOOL OPERATING FUND STATEMENT

	FY 2023 Revised	FY 2023 Actual	Variance	FY 2024 Approved	FY 2024 Revised	Variance
<b>BEGINNING BALANCE, July 1:</b>						
Budgeted Beginning Balance	\$ 26,536,181	\$ 26,536,181	\$ -	\$ 28,106,217	\$ 28,106,217	\$ -
Outstanding Encumbered Obligations	57,155,128	57,155,128	-	-	53,337,692	53,337,692
Schools/Projects Carryover	86,387,519	86,387,519	-	-	83,098,513	83,098,513
Department Critical Needs Carryover	24,089,039	24,089,039	-	-	29,425,030	29,425,030
Recommended Expenditure Adjustments	69,063,902	69,063,902	-	-	102,485,000	102,485,000
<b>Total Beginning Balance</b>	<b>\$ 263,231,768</b>	<b>\$ 263,231,768</b>	<b>\$ -</b>	<b>\$ 28,106,217</b>	<b>\$ 296,452,451</b>	<b>\$ 268,346,234</b>
Future Year Beginning Balance	\$ 21,874,771	\$ 21,874,771	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Fuel Contingency	2,000,000	2,000,000	-	-	2,000,000	2,000,000
<b>Total Reserves</b>	<b>\$ 31,874,771</b>	<b>\$ 31,874,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000,000</b>	<b>\$ 35,000,000</b>
<b>RECEIPTS:</b>						
Sales Tax	\$ 247,931,285	\$ 262,899,211	\$ 14,967,926	\$ 257,401,723	\$ 257,401,723	\$ -
State Aid	647,100,136	639,730,891	(7,369,244)	677,858,778	677,858,778	-
Federal Aid	203,178,639	150,020,844	(53,157,796)	48,789,598	114,622,205	65,832,607
City of Fairfax Tuition	51,248,621	52,918,792	1,670,171	52,273,593	52,273,593	-
Tuition, Fees, and Other	23,926,774	25,406,558	1,479,784	27,113,116	27,113,116	-
<b>Total Receipts</b>	<b>\$ 1,173,385,454</b>	<b>\$ 1,130,976,296</b>	<b>\$ (42,409,158)</b>	<b>\$ 1,063,436,808</b>	<b>\$ 1,129,269,415</b>	<b>\$ 65,832,607</b>
<b>TRANSFERS IN:</b>						
Combined County General Fund	\$ 2,275,310,924	\$ 2,275,310,924	\$ -	\$ 2,419,409,875	\$ 2,419,409,875	\$ -
County Transfer - Cable Communications	875,000	875,000	-	875,000	875,000	-
<b>Total Transfers In</b>	<b>\$ 2,276,185,924</b>	<b>\$ 2,276,185,924</b>	<b>\$ -</b>	<b>\$ 2,420,284,875</b>	<b>\$ 2,420,284,875</b>	<b>\$ -</b>
<b>Total Receipts &amp; Transfers</b>	<b>\$ 3,449,571,378</b>	<b>\$ 3,407,162,220</b>	<b>\$ (42,409,158)</b>	<b>\$ 3,483,721,683</b>	<b>\$ 3,549,554,290</b>	<b>\$ 65,832,607</b>
<b>Total Funds Available</b>	<b>\$ 3,744,677,918</b>	<b>\$ 3,702,268,760</b>	<b>\$ (42,409,158)</b>	<b>\$ 3,511,827,900</b>	<b>\$ 3,881,006,742</b>	<b>\$ 369,178,842</b>
<b>EXPENDITURES:</b>						
School Board Flexibility Reserve	\$ 3,661,205,125	\$ 3,317,488,147	\$ (343,716,978)	\$ 3,473,829,439	\$ 3,799,799,480	\$ 325,970,041
School Board Flexibility Reserve	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
<b>Total Expenditures</b>	<b>\$ 3,669,205,125</b>	<b>\$ 3,317,488,147</b>	<b>\$ (351,716,978)</b>	<b>\$ 3,473,829,439</b>	<b>\$ 3,807,799,480</b>	<b>\$ 333,970,041</b>
<b>TRANSFERS OUT:</b>						
School Construction Fund	\$ 26,085,422	\$ 26,085,422	\$ -	\$ 10,547,127	\$ 19,598,097	\$ 9,050,970
Grants & Self-Supporting Fund	20,853,213	20,853,213	-	22,853,213	23,653,213	800,000
Food & Nutrition Services Fund	1,800,000	1,800,000	-	-	-	-
Adult & Community Education Fund	1,392,762	1,392,762	-	1,396,250	1,754,081	357,831
Consolidated County & School Debt Fund	3,466,625	3,196,764	(269,862)	3,201,871	3,201,871	-
<b>Total Transfers Out</b>	<b>\$ 53,598,022</b>	<b>\$ 53,328,160</b>	<b>\$ (269,862)</b>	<b>\$ 37,998,461</b>	<b>\$ 48,207,262</b>	<b>\$ 10,208,801</b>
<b>Total Disbursements</b>	<b>\$ 3,722,803,147</b>	<b>\$ 3,370,816,308</b>	<b>\$ (351,986,839)</b>	<b>\$ 3,511,827,900</b>	<b>\$ 3,856,006,742</b>	<b>\$ 344,178,842</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 21,874,771</b>	<b>\$ 331,452,452</b>	<b>\$ 309,577,681</b>	<b>\$ -</b>	<b>\$ 25,000,000</b>	<b>\$ 25,000,000</b>
<b>Less:</b>						
<b>BEGINNING BALANCE REQUIREMENTS:</b>						
Budgeted Beginning Balance from FY 2024 Approved	\$ 21,874,771	\$ 28,106,217	\$ 6,231,446	\$ -	\$ -	\$ -
<b>Total Budgeted Beginning Balance</b>	<b>\$ 21,874,771</b>	<b>\$ 28,106,217</b>	<b>\$ 6,231,446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RESERVES:</b>						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	-	2,000,000	2,000,000	-	-	-
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMITMENTS AND CARRYOVER:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 53,337,692	\$ 53,337,692	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	83,098,513	83,098,513	-	-	-
Department Critical Needs Carryover	-	29,425,030	29,425,030	-	-	-
<b>Total Commitments and Carryover</b>	<b>\$ -</b>	<b>\$ 165,861,235</b>	<b>\$ 165,861,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 127,485,000</b>	<b>\$ 127,485,000</b>	<b>\$ -</b>	<b>\$ 25,000,000</b>	<b>\$ 25,000,000</b>
<b>FUTURE YEAR BEGINNING BALANCE</b>						
Set-Aside for FY 2025 Beginning Balance	\$ -	\$ 25,000,000	\$ 25,000,000	\$ -	\$ 25,000,000	\$ 25,000,000
<b>ADMINISTRATIVE ADJUSTMENTS:</b>						
<b>Recommended Expenditure Adjustments</b>						
Achievement Gap Closing Strategies	\$ -	\$ 12,396,003	\$ 12,396,003	\$ -	\$ -	\$ -
Administrative Scale Enhancement	-	1,815,994	1,815,994	-	-	-
Athletic Trainers	-	580,950	580,950	-	-	-
Compensatory Services	-	30,000,000	30,000,000	-	-	-
Fine Arts Stipends	-	945,602	945,602	-	-	-
Fuel	-	2,070,076	2,070,076	-	-	-
Human Capital Management System Replacement	-	6,623,787	6,623,787	-	-	-
Mental Health Teletherapy Support MS/HS	-	340,000	340,000	-	-	-
Security Pilot	-	3,000,000	3,000,000	-	-	-
Staffing Reserve Replenishment	-	21,473,000	21,473,000	-	-	-
Substitute Incentive	-	3,500,000	3,500,000	-	-	-
Transfer to Adult and Community Education	-	357,831	357,831	-	-	-
Transfer to Construction - Major Maintenance	-	7,050,970	7,050,970	-	-	-
Transfer to Construction Fund - Turf Fields	-	2,000,000	2,000,000	-	-	-
Enhanced Summer School	-	6,677,271	6,677,271	-	-	-
Transfer to Grants - One-time Funding for PreK Expansion	-	800,000	800,000	-	-	-
Utilities Inflation	-	2,853,515	2,853,515	-	-	-
<b>Total Administrative Adjustments</b>	<b>\$ -</b>	<b>\$ 102,485,000</b>	<b>\$ 102,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL CONSTRUCTION FUND STATEMENT**

	<u>FY 2023 Revised</u>	<u>FY 2023 Actual</u>	<u>Variance</u>	<u>FY 2024 Approved</u>	<u>FY 2024 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 76,642,886	\$ 76,642,886	\$ -	\$ -	\$ 134,458,712	\$ 134,458,712
<b>RESERVES:</b>						
Reserve For Turf Fields	\$ 1,264,926	\$ 1,264,926	\$ -	\$ 1,293,010	\$ 815,971	\$ (477,038)
<b>Total Reserve</b>	\$ 1,264,926	\$ 1,264,926	\$ -	\$ 1,293,010	\$ 815,971	\$ (477,038)
<b>RECEIPTS:</b>						
General Obligation Bonds	\$ 205,000,000	\$ 205,000,000	\$ -	\$ 205,000,000	\$ 205,000,000	\$ -
State School Construction Grant	24,219,184	24,219,184	-	-	-	-
City of Fairfax	1,640,274	1,821,351	181,077	-	-	-
Miscellaneous Recovered Costs	1,000,000	1,000,000	-	-	-	-
TJHSST Tuition - Capital Costs	800,000	1,296,250	496,250	800,000	800,000	-
Miscellaneous Revenue	306,000	7,601,308	7,295,308	306,000	306,000	-
Turf Field Revenue	345,000	25,514	(319,486)	345,000	345,000	-
<b>Total Receipts</b>	\$ 233,310,458	\$ 240,963,607	\$ 7,653,149	\$ 206,451,000	\$ 206,451,000	\$ -
<b>AUTHORIZED BUT UNISSUED BONDS</b>	\$ 315,342,445	\$ -	\$ (315,342,445)	\$ -	\$ 151,666,344	\$ 151,666,344
<b>Total Referendums</b>	\$ 315,342,445	\$ -	\$ (315,342,445)	\$ -	\$ 151,666,344	\$ 151,666,344
<b>TRANSFERS IN:</b>						
<b>School Operating Fund</b>						
Building Maintenance	\$ 13,500,000	\$ 13,500,000	\$ -	\$ 6,449,030	\$ 13,500,000	\$ 7,050,970
Classroom Equipment	592,000	592,000	-	1,848,000	1,848,000	-
Facility Modifications	9,593,325	9,593,325	-	600,000	600,000	-
Turf Fields	2,400,097	2,400,097	-	1,650,097	3,650,097	2,000,000
<b>County General Construction and Contributions Fund</b>						
Joint BOS/SB Infrastructure Sinking Reserve	25,053,312	25,053,312	-	15,600,000	15,600,000	-
Turf Fields	-	-	-	-	-	-
Other Contributions	7,500,000	7,717,969	217,969	-	-	-
<b>Total Transfers In</b>	\$ 58,638,734	\$ 58,856,703	\$ 217,969	\$ 26,147,127	\$ 35,198,097	\$ 9,050,970
<b>Total Receipts and Transfers</b>	\$ 607,291,636	\$ 299,820,310	\$ (307,471,327)	\$ 232,598,127	\$ 393,315,441	\$ 160,717,314
<b>Total Funds Available</b>	\$ 685,199,448	\$ 377,728,121	\$ (307,471,327)	\$ 233,891,137	\$ 528,590,124	\$ 294,698,988
<b>EXPENDITURES AND COMMITMENTS:</b>						
Expenditures	\$ 368,563,994	\$ 242,453,438	\$ (126,110,556)	\$ 232,570,043	\$ 376,079,725	\$ 143,509,682
Additional Contractual Commitments	315,342,445	-	(315,342,445)	-	151,666,344	151,666,344
<b>Total Disbursements</b>	\$ 683,906,438	\$ 242,453,438	\$ (441,453,001)	\$ 232,570,043	\$ 527,746,069	\$ 295,176,026
<b>ENDING BALANCE, JUNE 30</b>	\$ 1,293,010	\$ 135,274,684	\$ 133,981,674	\$ 1,321,094	\$ 844,055	\$ (477,038)
<b>Less:</b>						
Reserve For Turf Fields	\$ 1,293,010	\$ 815,971	\$ (477,038)	\$ 1,321,094	\$ 844,055	\$ (477,038)
<b>Available Ending Balance</b>	\$ -	\$ 134,458,712	\$ 134,458,712	\$ -	\$ -	\$ -



**FOOD AND NUTRITION SERVICES FUND STATEMENT**

	<u>FY 2023 Revised</u>	<u>FY 2023 Actual</u>	<u>Variance</u>	<u>FY 2024 Approved</u>	<u>FY 2024 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 48,647,696	\$ 48,647,696	\$ -	\$ 46,807,301	\$ 53,723,625	\$ 6,916,324
<b>RECEIPTS:</b>						
State Aid	\$ 1,533,116	\$ 2,777,626	\$ 1,244,509	\$ 1,579,843	\$ 1,579,843	\$ -
Federal Aid	46,500,443	61,340,809	14,840,366	45,638,936	45,638,936	-
Food Sales	40,465,734	31,963,813	(8,501,921)	41,572,190	41,572,190	-
Other Revenue	36,183	722,061	685,879	44,925	64,264	19,339
<b>Total Receipts</b>	<u>\$ 88,535,477</u>	<u>\$ 96,804,309</u>	<u>\$ 8,268,832</u>	<u>\$ 88,835,894</u>	<u>\$ 88,855,233</u>	<u>\$ 19,339</u>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Receipts and Transfers</b>	\$ 90,335,477	\$ 98,604,309	\$ 8,268,832	\$ 88,835,894	\$ 88,855,233	\$ 19,339
<b>Total Funds Available</b>	\$ 138,983,173	\$ 147,252,005	\$ 8,268,832	\$ 135,643,195	\$ 142,578,858	\$ 6,935,663
<b>EXPENDITURES:</b>						
Expenditures	\$ 92,175,872	\$ 92,711,807	\$ 535,935	\$ 88,835,894	\$ 91,719,582	\$ 2,883,688
Food and Nutrition Services General Reserve	46,807,301	-	(46,807,301)	46,807,301	50,859,276	4,051,975
<b>Total Disbursements</b>	<u>\$ 138,983,173</u>	<u>\$ 92,711,807</u>	<u>\$ (46,271,366)</u>	<u>\$ 135,643,195</u>	<u>\$ 142,578,858</u>	<u>\$ 6,935,663</u>
Change in Inventory	\$ -	\$ (816,573)	\$ (816,573)	\$ -	\$ -	\$ -
<b>ENDING BALANCE, JUNE 30</b>	\$ -	\$ 53,723,625	\$ 55,356,771	\$ -	\$ -	\$ -
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 2,864,349	\$ 2,864,349	\$ -	\$ -	\$ -
Inventory	-	1,241,031	1,241,031	-	-	-
<b>Available Ending Balance</b>	<u>\$ -</u>	<u>\$ 49,618,245</u>	<u>\$ 49,618,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ADULT & COMMUNITY EDUCATION FUND STATEMENT**

	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Variance</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Revised</b>	<b>Variance</b>
<b>BEGINNING BALANCE, JULY 1</b>	\$ (387,328)	\$ (387,328)	\$ -	\$ -	\$ (357,831)	\$ (357,831)
<b>RECEIPTS:</b>						
State Aid	\$ 1,338,875	\$ 1,119,471	\$ (219,404)	\$ 1,169,395	\$ 1,188,698	\$ 19,303
Federal Aid	2,333,367	2,333,367	-	2,387,188	2,183,748	(203,440)
Tuition	4,087,355	3,150,991	(936,364)	4,464,275	4,464,275	-
Industry, Foundation, Other	25,000	71,541	46,541	13,210	13,210	-
<b>Total Receipts</b>	<b>\$ 7,784,597</b>	<b>\$ 6,675,370</b>	<b>\$ (1,109,227)</b>	<b>\$ 8,034,068</b>	<b>\$ 7,849,931</b>	<b>\$ (184,137)</b>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 1,392,762	\$ 1,392,762	\$ -	\$ 1,396,250	\$ 1,754,081	\$ 357,831
<b>Total Transfers In</b>	<b>\$ 1,392,762</b>	<b>\$ 1,392,762</b>	<b>\$ -</b>	<b>\$ 1,396,250</b>	<b>\$ 1,754,081</b>	<b>\$ 357,831</b>
<b>Total Receipts and Transfers</b>	<b>\$ 9,177,359</b>	<b>\$ 8,068,132</b>	<b>\$ (1,109,227)</b>	<b>\$ 9,430,318</b>	<b>\$ 9,604,012</b>	<b>\$ 173,694</b>
<b>Total Funds Available</b>	<b>\$ 8,790,031</b>	<b>\$ 7,680,804</b>	<b>\$ (1,109,227)</b>	<b>\$ 9,430,318</b>	<b>\$ 9,246,181</b>	<b>\$ (184,137)</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES:</b>	<b>\$ 8,790,031</b>	<b>\$ 8,038,635</b>	<b>\$ (751,396)</b>	<b>\$ 9,430,318</b>	<b>\$ 9,246,181</b>	<b>\$ (184,137)</b>
<b>ENDING BALANCE, JUNE 30</b>	\$ -	\$ (357,831)	\$ (357,831)	\$ -	\$ -	\$ -
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 42,019	\$ 42,019	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ (399,850)</b>	<b>\$ (399,850)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT**

	<u>FY 2023</u> <u>Revised</u>	<u>FY 2023</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2024</u> <u>Approved</u>	<u>FY 2024</u> <u>Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>						
Grants	\$ 27,244,071	\$ 27,244,071	\$ -	\$ -	\$ 31,831,888	\$ 31,831,888
Summer School	17,101,168	17,101,168	-	11,001,055	21,959,968	10,958,913
<b>Total Beginning Balance</b>	<b>\$ 44,345,240</b>	<b>\$ 44,345,240</b>	<b>\$ -</b>	<b>\$ 11,001,055</b>	<b>\$ 53,791,856</b>	<b>\$ 42,790,801</b>
<b>RECEIPTS:</b>						
<b>Grants</b>						
State Aid	\$ 24,064,696	\$ 6,446,581	\$ (17,618,115)	\$ 8,329,820	\$ 26,011,272	\$ 17,681,452
Federal Aid	91,837,419	61,814,141	(30,023,278)	42,872,728	81,253,176	38,380,448
Industry, Foundation, Other	1,079,747	1,055,017	(24,730)	-	155,053	155,053
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
<b>Summer School</b>						
State Aid	-	665,315	665,315	1,952,198	1,952,198	-
Tuition	2,291,000	2,437,361	146,361	2,437,354	2,437,354	-
Industry, Foundation, Other	10,000	303,655	293,655	10,000	10,000	-
<b>Total Receipts</b>	<b>\$ 125,282,862</b>	<b>\$ 72,722,069</b>	<b>\$ (52,560,793)</b>	<b>\$ 61,602,100</b>	<b>\$ 117,819,053</b>	<b>\$ 56,216,953</b>
<b>TRANSFERS IN:</b>						
School Operating Fund (Grants)	\$ 13,096,815	\$ 13,096,815	\$ -	\$ 15,096,815	\$ 15,896,815	\$ 800,000
School Operating Fund (Summer School)	7,756,398	7,756,398	-	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	2,002,936	2,002,936	-	2,154,707	2,154,707	-
<b>Total Transfers In</b>	<b>\$ 22,856,149</b>	<b>\$ 22,856,149</b>	<b>\$ -</b>	<b>\$ 25,007,920</b>	<b>\$ 25,807,920</b>	<b>\$ 800,000</b>
<b>Total Funds Available</b>	<b>\$ 192,484,250</b>	<b>\$ 139,923,458</b>	<b>\$ (52,560,793)</b>	<b>\$ 97,611,075</b>	<b>\$ 197,418,829</b>	<b>\$ 99,807,754</b>
<b>EXPENDITURES:</b>						
Grants	\$ 159,325,684	\$ 79,827,673	\$ (79,498,011)	\$ 68,454,070	\$ 157,302,911	\$ 88,848,841
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	16,157,512	6,303,929	(9,853,583)	20,257,843	31,216,756	10,958,913
<b>Total Expenditures</b>	<b>\$ 181,483,196</b>	<b>\$ 86,131,602</b>	<b>\$ (95,351,594)</b>	<b>\$ 94,711,913</b>	<b>\$ 194,519,667</b>	<b>\$ 99,807,754</b>
<b>RESERVES:</b>						
Summer School Reserve	\$ 11,001,055	\$ -	\$ (11,001,055)	\$ 2,899,162	\$ 2,899,162	\$ -
<b>Total Reserves</b>	<b>\$ 11,001,055</b>	<b>\$ -</b>	<b>\$ (11,001,055)</b>	<b>\$ 2,899,162</b>	<b>\$ 2,899,162</b>	<b>\$ -</b>
<b>Total Disbursements</b>	<b>\$ 192,484,250</b>	<b>\$ 86,131,602</b>	<b>\$ (106,352,648)</b>	<b>\$ 97,611,075</b>	<b>\$ 197,418,829</b>	<b>\$ 99,807,754</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 53,791,856</b>	<b>\$ 53,791,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 3,602,922	\$ 3,602,922	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 50,188,934</b>	<b>\$ 50,188,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL INSURANCE FUND STATEMENT**

	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Variance</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Revised</b>	<b>Variance</b>
Workers' Compensation Accrued Liability	\$ 40,685,581	\$ 40,685,581	\$ -	\$ 40,685,581	\$ 42,713,595	\$ 2,028,014
Other Insurance Accrued Liability	7,312,982	7,312,982	-	7,312,982	11,484,140	4,171,158
Allocated Reserves	8,634,713	8,634,713	-	8,109,541	5,710,122	(2,399,419)
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 56,633,276</b>	<b>\$ 56,633,276</b>	<b>\$ -</b>	<b>\$ 56,108,104</b>	<b>\$ 59,907,857</b>	<b>\$ 3,799,753</b>
<b>RECEIPTS:</b>						
<b>Workers' Compensation</b>						
School Operating Fund	\$ 10,738,928	\$ 11,838,928	\$ 1,100,000	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-	324,284	324,284	-
<b>Other Insurance</b>						
School Operating Fund	6,283,127	10,383,127	4,100,000	8,283,127	8,283,127	-
Insurance Proceeds/ Rebates	-	309,222	309,222	-	-	-
<b>Total Receipts</b>	<b>\$ 17,346,339</b>	<b>\$ 22,855,561</b>	<b>\$ 5,509,222</b>	<b>\$ 19,346,339</b>	<b>\$ 19,346,339</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 73,979,615</b>	<b>\$ 79,488,836</b>	<b>\$ 5,509,222</b>	<b>\$ 75,454,443</b>	<b>\$ 79,254,196</b>	<b>\$ 3,799,753</b>
<b>EXPENDITURES:</b>						
Workers' Compensation Administration	\$ 842,342	\$ 1,399,709	\$ 557,368	\$ 901,873	\$ 920,835	\$ 18,962
Workers' Compensation Claims Paid	\$ 9,170,000	9,302,356	132,356	10,225,000	10,225,000	-
Workers' Compensation Claims Management	\$ 1,205,000	2,504,602	1,299,602	1,250,000	1,250,000	-
Other Insurance	6,654,169	6,374,312	(279,857)	9,165,311	9,314,281	148,970
General Reserves	8,109,541	-	(8,109,541)	5,913,695	3,346,346	(2,567,349)
<b>Total Expenditures</b>	<b>\$ 25,981,052</b>	<b>\$ 19,580,979</b>	<b>\$ (6,400,072)</b>	<b>\$ 27,455,879</b>	<b>\$ 25,056,462</b>	<b>\$ (2,399,417)</b>
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 2,028,014	\$ 2,028,014	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	4,171,158	4,171,158	-	-	-
<b>Net Change in Accrued Liability</b>	<b>\$ -</b>	<b>\$ 6,199,172</b>	<b>\$ 6,199,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 47,998,563</b>	<b>\$ 59,907,857</b>	<b>\$ 11,909,294</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,734</b>	<b>\$ 6,199,171</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 167,932	\$ 167,932	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ 47,998,563</b>	<b>\$ 59,739,925</b>	<b>\$ 11,741,362</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,734</b>	<b>\$ 6,199,171</b>
<b>Restricted Reserves</b>						
Workers' Compensation Accrued Liability	\$ 40,685,581	\$ 42,713,595	\$ 2,028,014	\$ 40,685,581	\$ 42,713,595	\$ 2,028,014
Other Insurance Accrued Liability	7,312,982	11,484,140	4,171,158	7,312,982	11,484,140	4,171,158
Allocated Reserves	-	5,710,122	5,710,122	-	-	-
<b>Total Reserves</b>	<b>\$ 47,998,563</b>	<b>\$ 59,907,857</b>	<b>\$ 11,909,294</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,735</b>	<b>\$ 6,199,172</b>

**SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT**

	<u>FY 2023</u> <u>Revised</u>	<u>FY 2023</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2024</u> <u>Approved</u>	<u>FY 2024</u> <u>Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 93,126,301	\$ 93,126,301	\$ -	\$ 75,028,161	\$ 63,448,037	\$ (11,580,124)
<b>RECEIPTS:</b>						
Employer Contributions	\$ 278,804,309	\$ 268,987,831	\$ (9,816,478)	\$ 290,243,919	\$ 290,243,919	\$ -
Employee Contributions	82,675,193	76,830,334	(5,844,858)	85,554,949	85,554,949	-
Retiree/Other Contributions	65,744,403	63,689,285	(2,055,118)	69,313,185	69,313,185	-
Interest Income	-	1,148,714	1,148,714	-	-	-
Rebates and Subsidies	49,299,642	57,195,844	7,896,202	56,079,047	56,079,047	-
<b>Subtotal</b>	<b>\$ 476,523,547</b>	<b>\$ 467,852,009</b>	<b>\$ (8,671,538)</b>	<b>\$ 501,191,100</b>	<b>\$ 501,191,100</b>	<b>\$ -</b>
Flexible Accounts Withholdings	\$ 11,000,000	\$ 11,428,811	\$ 428,811	\$ 12,097,442	\$ 12,097,442	\$ -
<b>Total Receipts</b>	<b>\$ 487,523,547</b>	<b>\$ 479,280,820</b>	<b>\$ (8,242,727)</b>	<b>\$ 513,288,542</b>	<b>\$ 513,288,542</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 580,649,847</b>	<b>\$ 572,407,121</b>	<b>\$ (8,242,727)</b>	<b>\$ 588,316,703</b>	<b>\$ 576,736,579</b>	<b>\$ (11,580,124)</b>
<b>EXPENDITURES/PAYMENTS:</b>						
Health Benefits Paid	\$ 396,318,586	\$ 404,888,942	\$ 8,570,357	\$ 381,185,223	\$ 381,185,223	\$ -
Premiums Paid	82,645,001	78,183,823	(4,461,178)	81,772,703	81,772,703	-
Claims Incurred but not Reported (IBNR)	27,232,987	28,225,000	992,013	27,795,975	28,787,987	992,013
IBNR Prior Year Credit	(26,670,000)	(26,670,000)	-	(27,232,987)	(28,225,000)	(992,013)
Health Administrative Expenses	15,912,323	13,180,196	(2,732,126)	12,997,962	13,145,774	147,812
<b>Subtotal</b>	<b>\$ 495,438,897</b>	<b>\$ 497,807,962</b>	<b>\$ 2,369,066</b>	<b>\$ 476,518,875</b>	<b>\$ 476,666,687</b>	<b>\$ 147,812</b>
Flexible Accounts Reimbursement	\$ 10,000,000	\$ 10,941,997	\$ 941,997	\$ 12,097,442	\$ 12,097,442	\$ -
FSA Administrative Expenses	182,790	209,124	26,335	215,159	215,159	-
<b>Subtotal</b>	<b>\$ 10,182,790</b>	<b>\$ 11,151,121</b>	<b>\$ 968,332</b>	<b>\$ 12,312,600</b>	<b>\$ 12,312,600</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 505,621,686</b>	<b>\$ 508,959,083</b>	<b>\$ 3,337,397</b>	<b>\$ 488,831,475</b>	<b>\$ 488,979,287</b>	<b>\$ 147,812</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 75,028,161</b>	<b>\$ 63,448,037</b>	<b>\$ (11,580,124)</b>	<b>\$ 99,485,228</b>	<b>\$ 87,757,292</b>	<b>\$ (11,727,936)</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 147,812	\$ 147,812	\$ -	\$ -	\$ -
Premium Stabilization Reserve	75,028,161	63,300,225	(11,727,936)	99,485,228	87,757,292	(11,727,936)
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EDUCATIONAL EMPLOYEES' SUPPLEMENTARY  
RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND STATEMENT**

	<u>FY 2023 Revised</u>	<u>FY 2023 Actual</u>	<u>Variance</u>	<u>FY 2024 Approved</u>	<u>FY 2024 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 3,510,804,335	\$ 3,510,804,335	\$ -	\$ 3,207,528,083	\$ 3,546,130,489	\$ 338,602,406
<b>RECEIPTS:</b>						
Contributions	\$ 168,471,242	\$ 169,698,599	\$ 1,227,357	\$ 178,256,076	\$ 178,256,076	\$ -
Investment Income	271,200,000	78,995,413	(192,204,587)	286,034,888	286,034,888	-
<b>Total Receipts</b>	<u>\$ 439,671,242</u>	<u>\$ 248,694,011</u>	<u>\$ (190,977,231)</u>	<u>\$ 464,290,964</u>	<u>\$ 464,290,964</u>	<u>\$ -</u>
<b>Total Funds Available</b>	\$ 3,950,475,577	\$ 3,759,498,346	\$ (190,977,231)	\$ 3,671,819,047	\$ 4,010,421,453	\$ 338,602,406
<b>EXPENDITURES</b>	\$ 230,059,601	\$ 213,367,857	\$ (16,691,744)	\$ 240,743,212	\$ 240,807,121	\$ 63,909
<b>ENDING BALANCE, JUNE 30</b>	\$ 3,720,415,975	\$ 3,546,130,489	\$ (174,285,486)	\$ 3,431,075,835	\$ 3,769,614,332	\$ 338,538,497
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 63,909	\$ 63,909	\$ -	\$ -	\$ -
<b>AVAILABLE ENDING BALANCE</b>	<u>\$ 3,720,415,975</u>	<u>\$ 3,546,066,580</u>	<u>\$ (174,349,395)</u>	<u>\$ 3,431,075,835</u>	<u>\$ 3,769,614,332</u>	<u>\$ 338,538,497</u>

**SCHOOL OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND STATEMENT**

	<b>FY 2023 Revised</b>	<b>FY 2023 Actual</b>	<b>Variance</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Revised</b>	<b>Variance</b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 193,561,876</b>	<b>\$ 193,561,876</b>	<b>\$ -</b>	<b>\$ 203,456,376</b>	<b>\$ 207,294,078</b>	<b>\$ 3,837,702</b>
<b>REVENUE:</b>						
Employer Contributions	\$ 21,771,000	\$ 22,826,000	\$ 1,055,000	\$ 23,177,000	\$ 23,177,000	\$ -
Net Investment Income	5,000,000	8,807,413	3,807,413	5,000,000	5,000,000	-
<b>Total Revenue</b>	<b>\$ 26,771,000</b>	<b>\$ 31,633,413</b>	<b>\$ 4,862,413</b>	<b>\$ 28,177,000</b>	<b>\$ 28,177,000</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 220,332,876</b>	<b>\$ 225,195,289</b>	<b>\$ 4,862,413</b>	<b>\$ 231,633,376</b>	<b>\$ 235,471,078</b>	<b>\$ 3,837,702</b>
<b>EXPENDITURES:</b>						
Benefits Paid	\$ 16,771,000	\$ 17,826,000	\$ 1,055,000	\$ 18,177,000	\$ 18,177,000	\$ -
Administrative Expenses	105,500	75,211	(30,289)	125,500	125,500	-
<b>Total Expenditures</b>	<b>\$ 16,876,500</b>	<b>\$ 17,901,211</b>	<b>\$ 1,024,711</b>	<b>\$ 18,302,500</b>	<b>\$ 18,302,500</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 203,456,376</b>	<b>\$ 207,294,078</b>	<b>\$ 3,837,702</b>	<b>\$ 213,330,876</b>	<b>\$ 217,168,578</b>	<b>\$ 3,837,702</b>

**SUPPLEMENTAL APPROPRIATION RESOLUTION  
FY 2024**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2024 Appropriation Resolution for the following School Board funds:

**Appropriate to:  
County Schools**

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$3,486,166,734	\$3,807,799,480	\$321,632,746
S31000	School Construction Operating Expenditures	\$232,570,043	\$527,746,069	\$295,176,026
S40000	School Food & Nutrition Services Operating Expenditures	\$135,643,195	\$142,578,858	\$6,935,663
S43000	School Adult & Community Education Operating Expenditures	\$9,430,318	\$9,246,181	(\$184,137)
S50000	School Grants & Self-Supporting Operating Expenditures	\$97,436,300	\$197,418,829	\$99,982,529
S60000	Public Schools Insurance Fund Operating Expenditures	\$27,455,880	\$25,056,462	(\$2,399,418)
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$588,316,704	\$576,736,579	(\$11,580,124)
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$240,743,212	\$240,807,121	\$63,909
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$18,302,500	\$18,302,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2023 Final Budget Review, at a regular meeting held on August 31, 2023, at Luther Jackson Middle School, Falls Church, Virginia.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Christina Setlow, Clerk  
County School Board of  
Fairfax County, Virginia



**FISCAL PLANNING RESOLUTION  
FY 2024**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2024 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$10,547,127	\$19,598,097	\$9,050,970
		S43000	School Adult & Community Education	\$1,396,250	\$1,754,081	\$357,831
		S50000	School Grants & Self Supporting	\$25,007,920	\$25,807,920	\$800,000
		C20000	Consolidated Debt Service	\$3,201,871	\$3,201,871	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2023 Final Budget Review, at a regular meeting held on August 31, 2023, at Luther Jackson Middle School, Falls Church, Virginia.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Christina Setlow, Clerk  
County School Board of  
Fairfax County, Virginia

**Grants Development Section  
Office of Budget Services**

**Quarterly Report - FY 2023**

**Date: June 30, 2023**

**Update for FY 2023 Grants**

The status of FY 2023 competitive grants, which are awarded based on the merit of a proposal rather than funded as a result of an established formula, are as follows:

- Competitive grants submitted: \$68.8 million (48 grants)
- Competitive grants awarded: \$7.4 million (28 grants)
- Competitive grants denied: \$46.1 million (9 grants)
- Competitive grants pending: \$3.6 million (11 grants)

The status of FY 2023 competitive grants awarded in collaboration with Educate Fairfax (formerly The Foundation for Fairfax County Public Schools) are as follows:

- Competitive grants submitted: \$0.9 million (7 grants)
- Competitive grants awarded: \$0.4 million (6 grants)
- Competitive grants denied: \$0.0 million (0 grants)
- Competitive grants pending: \$0.0 million (1 grant)

The status of FY 2023 entitlement grants (Title I - IV, National Board Certification Incentive Award, IDEA, Perkins CTE, and State Operated Programs), which are formula driven grants distributed through the state, are as follows:

- Entitlement grants submitted: \$81.0 million (9 grants)
- Entitlement grants awarded: \$81.8 million (8 grants)
- Entitlement grants pending: \$2.6 million (1 grant)

The status of FY 2023 federal pandemic relief grants are as follows:

- Federal stimulus grants submitted: \$1.3 million (5 grants)
- Federal stimulus grants awarded: \$1.6 million (5 grants)
- Federal stimulus grants pending: \$0.0 million (0 grants)

*Total entitlement and competitive grants submitted does not equal the total grants awarded as the amount that is awarded differed from the amount requested.*