

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, 2024
AND ENDING JUNE 30, 2025**

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 30, 2024, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2024, and ending June 30, 2025, 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 24, 2024, 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 2025 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2024 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on July 30, 2024, and is available for public inspection online at <https://www.fairfaxcounty.gov/budget/fy-2024-carryover-budget-package>.

FY 2025 Current Approved Budget Plan

Total Expenditures - All Funds

\$10,353,031,759

Proposed Changes:

A. Previously Approved Items

General Fund

\$52,290,120

• Encumbered

\$49,257,864

• Unencumbered

3,032,256

FY 2024 Carryover Review

Attachment A

Other Funds		\$2,037,622,171
• Capital Construction	\$1,087,678,377	
• Federal/State Grants	255,494,180	
• All Other Funds	694,449,614	
School Funds		\$737,090,305
• School Operating	\$350,730,134	
• School Construction	298,644,026	
• School Food & Nutrition Services	(10,921,818)	
• School Adult & Community Education	27,395	
• School Grants & Self Supporting	135,740,485	
• School Insurance	2,509,746	
• School Health and Flexible Benefits	(39,677,667)	
• Educational Employees' Retirement	38,004	
<i>Subtotal Previously Approved Items in Carryover</i>		<i>\$2,827,002,596</i>
B. Additional Funding Adjustments		
General Fund Impact		
• Administrative Items		\$83,579,594
Other Funds		
• Administrative Items		\$1,290,488,216
Capital Construction	\$102,858,139	
Federal/State Grants	44,983,612	
All Other Funds	1,142,646,465	
<i>Subtotal Additional Adjustments</i>		<i>\$1,374,067,810</i>
Total Expenditures in All Funds		\$14,554,102,165
<i>Increase from FY 2025 Current Budget Plan</i>		<i>\$4,201,070,406</i>

The adjustments noted above result in a General Fund balance of \$1,603,137.

It should be noted that no FY 2024 Carryover Consideration Items have been requested as of July 29, 2024.

FY 2024 Carryover Review

ATTACHMENT B:

**MEMO AND ATTACHMENTS I – VII
TRANSMITTING THE COUNTY’S
FY 2024 CARRYOVER REVIEW
WITH APPROPRIATE RESOLUTIONS**



County of Fairfax, Virginia

ATTACHMENT B

MEMORANDUM

DATE: July 29, 2024

TO: Board of Supervisors

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

SUBJECT: FY 2024 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2024 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 2025 |
| Attachment VI | A detailed description of significant changes in Other Funds |
| Attachment VII | Supplemental Appropriation Resolution AS 25009 and Fiscal Planning Resolution AS 25900 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 2024 Carryover Review* recommends changes to the FY 2025 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 24, 2024.

Office of the County Executive
12000 Government Center Parkway, Suite 552
Fairfax, VA 22035
703-324-2531, TTY 711, Fax 703-324-3956
www.fairfaxcounty.gov

FY 2024 Carryover Summary

The *FY 2024 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, \$163.67 million was expended through FY 2024. The remaining balance of \$59.22 million will be carried forward into FY 2025.

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 2024 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)

	General Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Revised Expenditure Budget	\$1,975.86	\$117.87	\$2,093.73
Actual Expenditures	\$1,866.14	\$58.65	\$1,924.79
Expenditure Balance	\$109.72	\$59.22	\$168.94
Revised Revenue Budget	\$5,151.34	\$0.00	\$5,151.34
Actual Revenues	\$5,223.00	\$0.00	\$5,223.00
Revenue Balance	\$71.66	\$0.00	\$71.66
TOTAL AVAILABLE BALANCE	\$181.38	\$59.22	\$240.60

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 2025. Otherwise, adjustments included in this package are focused on balances excluding the federal stimulus funds, which net to \$181.38 million. The *FY 2024 Carryover Review* recommends allocations of \$180.01 million (excluding the carryforward of federal stimulus funds), resulting in an available balance for the Board's consideration of \$1.37 million. When combined with the \$0.23 million held in reserve as part of the FY 2025 Adopted Budget Plan, a total of \$1.60 million is available for Board consideration.

A brief summary of the recommendation included in the *FY 2024 Carryover Review* follows.

FY 2024 Carryover Review Recommended Adjustments
(in millions)

		General Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
	Positions			
Available Balance		\$181.38	\$59.22	\$240.60
FY 2024 Commitments (\$54.25 million)				
Outstanding Encumbered Obligations		(\$49.26)	--	(\$49.26)
Outstanding Unencumbered Obligations		(\$3.03)	--	(\$3.03)
Associated Reserve Adjustments		(\$1.96)	--	(\$1.96)
Balance after FY 2024 Commitments		\$127.13	\$59.22	\$186.36
Allocations for Reserves/Capital (\$66.78 million)				
30% of Balance to Infrastructure Sinking Reserve		(\$38.14)	--	(\$38.14)
20% of Balance to Bicycle and Pedestrian Access		(\$25.43)	--	(\$25.43)
Associated Reserve Adjustments		(\$3.21)	--	(\$3.21)
Balance after Allocations for Reserves/Capital		\$60.36	\$59.22	\$119.59
Other Requirements¹ (\$118.21 million, 41 positions)				
ARPA Fiscal Recovery Funds Balances		--	(\$59.22)	(\$59.22)
Emergency Systems Failures		(\$8.00)	--	(\$8.00)
IT Architecture Optimization and Storage Enhancement		(\$7.16)	--	(\$7.16)
IT Project Support		(\$6.94)	--	(\$6.94)
Fire and Rescue Department Pharmacy		(\$5.36)	--	(\$5.36)
Construction Escalation Reserve		(\$5.00)	--	(\$5.00)
Park Authority CIP Projects		(\$5.00)	--	(\$5.00)
ESCO Energy Improvements		(\$4.00)	--	(\$4.00)
Large Apparatus and Ambulance Replacement Reserve		(\$3.00)	--	(\$3.00)
Electric Vehicle Charging Stations		(\$2.70)	--	(\$2.70)
Lower Potomac Fields Outdoor Sports Courts		(\$2.50)	--	(\$2.50)
Self-Contained Breathing Apparatus		(\$2.50)	--	(\$2.50)
Neighborhood and Community Services				
Recruitment and Retention Efforts	22	(\$1.93)	--	(\$1.93)
Operations and Maintenance Contract Costs		(\$1.89)	--	(\$1.89)
Kingstowne Complex Furniture and Equipment		(\$1.86)	--	(\$1.86)
November 2024 Presidential Election		(\$1.68)	--	(\$1.68)
North County Temporary Overnight Shelter		(\$1.39)	--	(\$1.39)
Climate Action Implementation		(\$1.35)	--	(\$1.35)
Public Safety Radio Service		(\$1.13)	--	(\$1.13)
Police Operational Support Bureau Equipment and Furniture		(\$1.00)	--	(\$1.00)
Workhouse Campus Improvements		(\$1.00)	--	(\$1.00)
Victims of Crime Act Victim Services Programs	6	(\$0.96)	--	(\$0.96)
Traffic Calming Program		(\$0.50)	--	(\$0.50)
Workhouse Arts Foundation		(\$0.50)	--	(\$0.50)
Lorton Volunteer Fire Department Apparatus		(\$0.48)	--	(\$0.48)
Park Authority Replacement Capital Equipment		(\$0.48)	--	(\$0.48)
Security Improvements		(\$0.42)	--	(\$0.42)
Office of the Commonwealth's Attorney Positions	5	(\$0.32)	--	(\$0.32)
Support Coordination Positions	8	(\$0.25)	--	(\$0.25)

		ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Positions	General Fund		
County Agency Refuse Collection Routes	(\$0.25)	--	(\$0.25)
Bamboo Mitigation at County-Owned Property	(\$0.20)	--	(\$0.20)
Appropriation of Zoning Violation Revenue	(\$0.15)	--	(\$0.15)
Summer Entertainment Series	(\$0.15)	--	(\$0.15)
Salary Supplement for Eligible State Employees	(\$0.06)	--	(\$0.06)
Office of the Police Civilian Review Panel			
Personnel Services Adjustment	(\$0.05)	--	(\$0.05)
Fairfax-Falls Church Community Services Board			
Savings	\$15.00	--	\$15.00
Associated Reserve Adjustments	(\$3.82)	--	(\$3.82)
Net Available for One-Time Requirements	\$1.37	\$0.00	\$1.37

¹Does not include reallocations or net-zero adjustments which do not include positions

FY 2024 Year-End Summary

FY 2024 General Fund Revenues and Transfers In were \$5.23 billion, an increase of \$71.66 million, or 1.39 percent, over the *FY 2024 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. The Federal Reserve has kept the Fed funds rate unchanged since August 2023, which continued to impact the amount of interest revenue the County earned on its investment portfolio, generating almost \$156 million more than FY 2022 and almost \$58 million more than FY 2023. Staff will continue to monitor future actions taken by the Federal Reserve and the impact on out-year interest income projections. More detail on FY 2024 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 2024 Revised Budget Plan* projections by \$168.94 million, or 3.09 percent. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the disbursement variance was \$109.72 million, or 2.05 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2024 variance was \$109.72 million, or 5.55 percent. This variance is a decrease from prior years, and the expenditure variance at year-end FY 2025 is expected to decrease further due to the impact of reductions utilized to balance the FY 2025 budget. More detailed information on FY 2024 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 \$186.36 million, or 3.41 percent of the total County General Fund budget. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the net balance is \$127.13 million, or 2.38 percent of the total budget.

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Carryover Actions

Allocation of the \$127.13 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 2025 budget or deferred as part of the FY 2025 budget development. Recommendations included in the *FY 2024 Carryover Review* allocate \$125.76 million of this balance. As a result of these adjustments, a Carryover balance of \$1.37 million is available. When combined with the \$0.23 million held in reserve as part of the FY 2025 Adopted Budget Plan, a total of \$1.60 million is available for Board consideration.

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 employee recruitment and retention efforts in the Department of Neighborhood and Community Services and the Department of Family Services, increases in maintenance and refuse collection costs for County facilities, operational support for the Workhouse Arts Foundation, and a personnel services adjustment in the Office of the Police Civilian Review Panel, as well as adjustments required in response to recent state and federal actions, including the creation of a Fire and Rescue Department pharmacy, continuation of services to victims of crime that were previously grant-funded, additional staffing for the Office of the Commonwealth's Attorney as approved by the state, support coordination positions in the Fairfax-Falls Church Community Services Board, and increases in the salary supplements provided to eligible state employees. In keeping with the County's practice for recurring needs that arise outside of the annual budget process, the recurring impact of \$8.63 million that is associated with these adjustments will be incorporated into the FY 2026 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 2025 budget marked the 11th consecutive year where no one-time funding was used to balance the budget.

Allocations for Reserves/Capital (\$66.78 million, including \$3.21 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 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 \$8.98 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 \$127.13 million balance, 30 percent, or \$38.14 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: \$17.16 million for FMD, \$9.53 million for FCPS, \$5.72 million for Parks, \$2.67 million for Walkways, \$1.91 million for County-Owned Roads, and \$1.14 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 \$25.43 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 \$25.43 million, combined with funding of \$56.69 million previously approved for this program, results in total funding of \$82.12 million towards the \$100 million target.

Other Adjustments (\$118.21 million, including \$3.82 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 carry forward the balance of federal stimulus funds, support for the Parks, and investments in Board priorities such as the County's environmental and energy initiatives. 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 2024 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, \$163.67 million was expended through FY 2024. The remaining balance of \$59.22 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 be noted that the Reserve for the Coronavirus Pandemic is recommended to be closed as part of this review. The Reserve for the Coronavirus Pandemic was originally established as part of the *FY 2020 Third Quarter Review* in order to provide immediate response to the pandemic. The balance of \$4.04 million that remained in the reserve as of the close of FY 2024 has been included in the available balance that is allocated as part of this *FY 2024 Carryover Review* package.

Investments in Board Priorities

Funds available as part of the *FY 2024 Carryover Review* are recommended to be utilized to support investments towards the County's environmental and energy initiatives, recruitment and retention efforts, services for individuals and families experiencing homelessness, and services for victims of crime.

- Funding of \$10.5 million has been transferred from Fund 40045, Early Childhood Birth to 5 to Fund 30010, General Construction and Contributions, as a result of available one-time balances. Funding will support both the construction of a childcare facility at the Hybla Valley Community Center as well as a childcare feasibility study in anticipation of the planned \$50 million bond referendum for Early Childhood Facilities in fall 2026 for capital construction of early childhood

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facilities. The Hybla Valley childcare center is projected to be approximately 11,000 square feet and will have two outdoor playgrounds. The center will have seven classrooms and provide care to 86 children including three pre-k classrooms to accommodate 18 children each and four infant/toddler classrooms, to accommodate eight children each.

- Funding of \$8.05 million is included for continued support of the County’s environmental and energy strategies. This includes:
 - \$4.00 million to support continued building energy improvements performed by Energy Service Companies (ESCOs), with \$2.00 million allocated to County facilities and \$2.00 million to Park Authority facilities.
 - The County will utilize funds 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.
 - 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 pump/house and bathroom control upgrades for improved energy efficiency.
 - \$2.70 million to support continued investment in Electric Vehicle (EV) Charging Stations pursuant to the fleet electrification targets and actions as set forth in the Board of Supervisors’ Operational Energy Strategy (OES) adopted in July 2021. These funds will enable further EV charging stations at ten County sites.
 - \$1.35 million to continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP) and Resilient Fairfax toward programs that focus on bolstering climate action and sustainability in the community.
- \$1.93 million, net of offsetting revenue increases, is included to support recruitment and retention efforts in the Department of Family Services (DFS) and the Department of Neighborhood and Community Services (NCS). As part of its Budget Guidance for FY 2025 and FY 2026, the Board of Supervisors directed a comprehensive review of County positions, including the examination of funded positions to determine whether they are appropriately classified. This funding will allow the implementation of a new job classification series in each agency that will more appropriately align pay and responsibilities, as well as the conversion of 22 vacant benefits-eligible School Age Child Care (SACC) positions to merit positions in NCS. In addition, 30 existing positions in DFS that are currently unfunded will be funded, allowing the agency to move them to recruitment. These actions are expected to have a positive impact on each agency’s position vacancy rate.
- \$1.39 million is included to support a temporary overnight shelter at the North County Human Services Building in the Hunter Mill district. The Hunter Mill District has a large encampment of unsheltered adults, and County staff had been directed to find a safer and more effective shelter solution. The North County Human Services Building, which hosts the Hypothermia Prevention Program between December and March, will be used as a temporary overnight shelter beginning in the summer of 2024.

- \$0.96 million and 6 positions are included to replace funding previously provided by the state to continue services to victims of crimes. Funding for these services has historically come from the federal Crime Victims Fund passed through the state. Beginning in FY 2022, the County has seen an incremental decrease in funding which has been managed through program redesign and cost savings; however, more drastic cuts are being implemented beginning in FY 2025. The Department of Family Services will see a 50 percent reduction while the Police Department's funding has been eliminated entirely. County services provided to victims of crime rely heavily on this funding stream as there are limited General Fund resources dedicated to domestic and sexual violence services. In order to continue these valuable services, new General Fund resources need to be identified.

Support for the Park Authority and Outdoor Recreation

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 and \$0.15 million is included to support the Summer Entertainment Series. Funding of \$0.48 million is also included to replace capital equipment necessary to support various construction and maintenance tasks that serve park properties throughout the County. In addition to these adjustments, \$5.72 million of the Capital Sinking Fund allocation noted above will provide for infrastructure replacement and upgrades at Park Authority facilities and \$2.00 million noted above will provide energy improvements at Park Authority facilities. Support for the Park Authority in this package totals \$13.35 million. Funding of \$2.50 million is also included to support the Lower Potomac Fields outdoor sports courts to be operated by the Department of Neighborhood and Community Services.

Support for the Fire and Rescue Department

A total of \$11.34 million is included to support the Fire and Rescue Department (FRD). Of this amount, \$5.36 million is included for the initial costs to establish a pharmacy in the FRD, which is required as hospital pharmacies will stop the practice of providing medications to FRD as a result of changes in the U.S. Drug Enforcement Agency's enforcement of controlled substances laws and regulations. Funding of \$3.48 million is included to support the replacement of large apparatus and ambulances, including payoff of the remaining balance of a frontline apparatus unit for the Lorton Volunteer Fire Department. The remaining \$2.50 million is required as an additional down payment for the replacement of the Fire and Rescue Department's Self-Contained Breathing Apparatus (SCBA) which will be financed over seven years using the County's Master Lease Agreement.

New Facilities/Facility Improvements

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

- \$8.00 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.
- \$5.00 million for the construction escalation reserve to support previously approved budgets and schedules for capital projects in the design and construction phases. Current cost estimates include the Board of Supervisors Operational Energy Strategy requirements, impacts associated with the prevailing wage rate ordinance and to accommodate the recent trends of increasing construction costs related to market and commodity price escalation.

- \$1.89 million to support Facilities Management Department operations and maintenance contract increases for building subsystem equipment (e.g., HVAC, electrical, emergency systems, life safety systems, elevators, plumbing, and other maintenance) in buildings with compounding problems, increasing failure rates, and escalating costs.
- \$1.86 million to purchase equipment and furniture for facilities at the Kingstowne Complex.
- \$1.00 million to support building improvements at the Workhouse Campus, specifically for the full design, permitting, and construction for building W-7A which is located on the quad. In addition, \$0.50 million is provided to the Workhouse Arts Foundation (WAF), which provides classes and programs on the Workhouse Campus. These funds will be used by WAF as an operating subsidy as they continue to recover from the financial challenges of the pandemic. This recommendation is consistent with Board Budget Guidance for FY 2025 and FY 2026.
- \$1.00 million to purchase equipment and furniture for the new Police Operational Support Bureau which is currently estimated to open in February 2025.
- \$0.50 million to support traffic calming initiatives that includes the use of physical devices, such as speed humps, speed tables, raised pedestrian crosswalks, or median islands, to reduce the speed of traffic on residential streets.
- \$0.42 million to support security improvements at County facilities, including upgrades to the security features and final design 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 2025 Adopted Budget Plan and was anticipated to be funded utilizing balances at quarterly reviews. IT project funding of \$6.94 million is included in this package. Major projects supported with this funding include continued support for the modernization of payment systems for the Department of Tax Administration and the modernization of the GIS infrastructure. In addition, \$5.00 million, which was deferred from FY 2025 Adopted Budget Plan, is included for the initial phase of a multi-year investment focused on addressing infrastructure requirements, expanding cloud-based solutions, modernizing applications, replacing the phone system, implementing new technologies, and providing staff training. Also included is \$2.16 million to continue and enhance both cyber security and cloud storage services which were initially funded through the County's American Rescue Plan Act (APRA), State and Local Fiscal Recovery Funds allocation.

Position Adjustments

A total of 41 new positions are recommended to be established as part of the *FY 2024 Carryover Review*. The majority of these positions – 22 in total – are included in the Department of Neighborhood and Community Services as noted above to convert existing benefits-eligible positions in the School-Age Child Care (SACC) program to merit positions to improve staff recruitment and retention. An additional 8 positions are included in Fairfax-Falls Church Community Services Board to provide support coordination services to individuals with developmental disabilities as a result of new Medicaid waivers slots allocated by the state starting July 1, 2024. A total of 6 positions, previously established as grant-funded, are required in the Police Department and Department of Family Services to support the continuation of services to victims of crime following a reduction in state funding for these programs. Finally, 5 new positions are included based on state action to increase the number of positions allocated to the Office of the Commonwealth's Attorney.

FY 2024 Carryover Review

As part of its Budget Guidance for FY 2025 and FY 2026, the Board of Supervisors directed a comprehensive review of County positions, including a focus on eliminating vacant positions that are unfunded. While this review is ongoing, an initial tranche of positions is recommended to be abolished as part of the *FY 2024 Carryover Review* including 9 merit positions (including 2 positions in appropriated funds, 6 positions in non-appropriated funds, and 1 grant position), 47 non-merit benefits-eligible positions, and 382 non-merit temporary positions. These positions have been vacant for several years and can be abolished with no negative impact on agency operations. It is anticipated that additional positions will be identified as part of future budget processes.

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 2024 Carryover Review* includes total reserve contributions of \$8.98 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 2024 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 2024 Audit Adjustments

As the Board is aware, the financial audit of FY 2024 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2024 Annual Comprehensive Financial Report and in the audit package that is presented for the Board's approval as part of the *FY 2025 Third Quarter Review*.

Other Funds Adjustments

Attachment VI of the *FY 2024 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 2024 fund expenditure and revenue variances and notes changes in FY 2025 expenditures.

Carryover Administrative Adjustments

The *FY 2024 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling \$184.84 million. These adjustments are divided into two categories – Allocations for Reserves/Capital and All Other Requirements – and include the following:

ALLOCATIONS FOR RESERVES/CAPITAL

\$66.78 million, including \$63.57 million in reserve/capital contributions and \$3.21 million in associated reserve adjustments

Capital Sinking Fund

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	\$11,441,965
Fund 30020, Infrastructure Replacement and Upgrades	FY 2025 General Fund Transfer	17,162,949
Fund S31000, Public School Construction	FY 2025 General Fund Transfer	<u>9,534,972</u>
	Net Cost	\$38,139,886

The General Fund Transfer to capital funds is increased by \$38,139,886 in accordance with the recommendations of the Joint County Board/School Board CIP Committee. The Board of Supervisors

FY 2024 Carryover Review

approved the establishment of the Capital Sinking Fund as a budgetary mechanism for funding infrastructure replacement and upgrade requirements. The Capital Sinking Fund is populated based on 30 percent of the County's unencumbered carryover balance after funding critical requirements. The distribution of funds is allocated as follows: 45 percent for the County's Facilities Management Department (FMD), 25 percent for Fairfax County Public Schools (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: \$17,162,949 for FMD, \$9,534,972 for FCPS, \$5,720,983 for the Park Authority, \$2,669,792 for walkways, \$1,906,994 for County maintained roads and service drives, and \$1,144,196 for Revitalization area improvements.

Each agency maintains a prioritized list of needed infrastructure replacement and upgrade projects and reviews these lists 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 are not used for preventative maintenance, cleaning, debris removal or snow removal which are more operational in nature. In anticipation of the *FY 2024 Carryover Review* Sinking Fund allocation, FMD will continue to review their existing deficiency list which includes HVAC and roof repairs/replacement and other critical building system replacements. 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. Condition inventory and assessments were completed for both County-owned walkways and roads and Sinking Fund projects will continue to be implemented in priority order. 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.

Bicycle and Pedestrian Access

Fund 30050, Transportation Improvements	FY 2025 General Fund Transfer	NON-RECURRING <u>\$25,426,590</u>
	Net Cost	\$25,426,590

The General Fund transfer to Fund 30050, Transportation Improvements, is increased by \$25,426,590 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 \$56,692,007 has been approved for this program, bringing the total funding after this adjustment to \$82,118,597, or 82 percent, of the \$100 million goal.

OTHER REQUIREMENTS

\$118.21 million, including \$114.39 million in adjustments and \$3.82 million in associated reserve adjustments

ARPA Fiscal Recovery Fund

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2025 Expenditure	<u>\$59,224,749</u>
Net Cost	\$59,224,749

Funding of \$59,224,749 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 (Fiscal Recovery Fund). The ARPA Fiscal Recovery Fund 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 with the next report scheduled for September 2024. All previous memorandums are available at <http://www.fairfaxcounty.gov/budget>.

Emergency Systems Failures

Fund 30020, Infrastructure Replacement and Upgrades

NON-RECURRING

FY 2025 General Fund Transfer	<u>\$8,000,000</u>
Net Cost	\$8,000,000

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$8,000,000 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.

IT Architecture Optimization and Storage Enhancement

Fund 60030, Technology Infrastructure

NON-RECURRING

FY 2025 General Fund Transfer	<u>\$7,160,000</u>
Net Cost	\$7,160,000

The General Fund transfer to Fund 60030, Technology Infrastructure, is increased by \$7,160,000 for investments in the County's technology infrastructure. This increase includes \$5,000,000 for the initial phase of a multi-year investment focused on addressing infrastructure requirements, expanding cloud-based solutions, modernizing applications, replacing the phone system, implementing new technologies and providing staff training. It also includes \$2,160,000 to continue and enhance both cyber security and cloud storage services which were initially funded through the County's American Rescue Plan Act (APRA), State and Local Fiscal Recovery Funds allocation.

IT Project Support

Fund 10040, IT Projects

NON-RECURRING

FY 2025 General Fund Transfer	<u>\$6,942,000</u>
Net Cost	\$6,942,000

The General Fund transfer to Fund 10040, IT Projects, is increased by \$6,942,000 to support the funding of new and continued IT projects. As indicated in the FY 2025 Adopted Budget Plan, projects were anticipated to be funded with one-time balances as part of the *FY 2024 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. A transfer of \$1,890,143 from Fund 40040, Fairfax-Falls Church Community Services Board, is also included to support the development of an electronic health records system. 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 84 of this package.

Fire and Rescue Department Pharmacy

Agency 92, Fire and Rescue Department

Agency 89, Employee Benefits

RECURRING

FY 2025 Expenditure	\$5,129,100
FY 2025 Expenditure	<u>\$226,628</u>
Net Cost	\$5,355,728

Agency 92, Fire and Rescue Department

Agency 89, Employee Benefits

FY 2026 Expenditure	\$1,073,800
FY 2026 Expenditure	<u>\$226,628</u>
Net Cost	\$1,300,428

The Fire and Rescue Department has historically obtained medications, to include controlled drugs, directly from hospital pharmacies through the hospital pharmacist. Medications are obtained or exchanged when a medication is administered to patients during pre-hospital care or when a medication is set to expire. In February 2024, the Fire and Rescue Department was notified that, as a result of changes in the U.S. Drug Enforcement Agency's enforcement of controlled substances laws and regulations, hospital pharmacies would stop the practice of providing and exchanging medications, effective November 27, 2024.

The Fire and Rescue Department administers roughly 2,000 medications per month, with the most administered medications being albuterol, fentanyl and epinephrine. The department has worked diligently with national and regional partners and has determined that the best practice for obtaining, distributing and administering these required medications to patients served in a pre-hospital setting is to directly operate a pharmacy. Therefore, funding of \$5,355,728 is required to establish a pharmacy in the Fire and Rescue Department. This includes the one-time funding needed to stand up the pharmacy with the appropriate mechanism for receipt and distribution of the medications (e.g., facility build out, medication dispensing machines, vehicle safes, inventory software and the medications themselves). It is currently estimated that three positions will be sufficient to run the pharmacy; however, no new positions are needed as the Fire and Rescue Department will reclassify existing unfunded positions to meet this need. Ongoing funding of \$1.3 million will be required to sustain the program annually.

Construction Escalation Reserve

Fund 30070, Public Safety Construction

NON-RECURRING

FY 2025 General Fund Transfer	<u>\$5,000,000</u>
Net Cost	\$5,000,000

The General Fund transfer to Fund 30070, Public Safety Construction, is increased by \$5,000,000 to support previously approved budgets and schedules for capital projects in the design and construction phases. Current cost estimates include the Board of Supervisors Operational Energy Strategy requirements, impacts associated with the prevailing wage rate ordinance and to accommodate the recent trends of increasing construction costs related to market and commodity price escalation.

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Park Authority CIP Projects**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	<u>\$5,000,000</u>
	Net Cost	\$5,000,000

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. 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. It has been anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum.

ESCO Energy Improvements**NON-RECURRING**

Fund 30015, Environmental and Energy Programs	FY 2025 General Fund Transfer	<u>\$4,000,000</u>
	Net Cost	\$4,000,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$4,000,000 to support energy initiatives. Funding 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. Funding will support both the County and Park Authority in the amount of \$2,000,000 each and will provide for the implementation of facility energy savings measures identified as part of previously conducted Investment Grade Audits (IGAs).

Large Apparatus and Ambulance Replacement Reserve**NON-RECURRING**

Fund 60010, Department of Vehicle Services	FY 2025 General Fund Transfer	<u>\$3,000,000</u>
	Net Cost	\$3,000,000

An increase of \$3,000,000 is included to provide a one-time infusion of funds to the Large Apparatus Replacement Reserve and the Ambulance Replacement Reserve. These funds will help to stabilize the replacement reserves and partially alleviate the impact of the rising cost of large fire and rescue apparatus and ambulances. This increase is in addition to the department dedicating grant funds, baseline funds and one-time contributions from their operating budget in support of this effort. The replacement reserves are rapidly being depleted and without additional funding, they cannot be sustained past FY 2026 for large apparatus and FY 2027 for ambulances. It is expected that yearly investments will need to be made as part of a quarterly review and/or new baseline resources added.

Electric Vehicle Charging Stations**NON-RECURRING**

Fund 30015, Environmental and Energy Programs	FY 2025 General Fund Transfer	<u>\$2,700,000</u>
	Net Cost	\$2,700,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$2,700,000 to support the continued installation of Electric Vehicle (EV) charging stations at County properties. This program supports the transition of the County's fleet electrification targets as stated in the Operational Energy Strategy (OES). As of June 2024, a total of 110 charging ports at 15 locations have been installed.

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to support the County fleet. Additional funding would enable further EV Charging Stations at 10 sites: the Government Center, the Gerry Hyland Government Center, Public Safety Headquarters, Sully Government Center, West Springfield Police Station and Government Center, Jermantown Department of Vehicle Services facility, Springfield Logistics Warehouse, Monument Drive Parking Garage, Fort Buffalo Fire Station, and the Stormwater/Wastewater Complex.

Lower Potomac Fields Outdoor Sports Courts

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	<u>\$2,500,000</u>
	Net Cost	\$2,500,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$2,500,000 to provide funding to resurface and provide improvements to outdoor basketball and tennis courts at the Lower Potomac Field area. The courts at this location have become safety hazards due to cracking in the surface and require complete replacement to ensure safety and usability. The average lifespan of an exterior court is 10 to 15 years depending on the level of use, weather conditions, and other external/environmental factors.

Self-Contained Breathing Apparatus

NON-RECURRING

Agency 92, Fire and Rescue Department	FY 2025 Expenditure	<u>\$2,500,000</u>
	Net Cost	\$2,500,000

Funding of \$2,500,000 is required as an additional down payment for the replacement of the Fire and Rescue Department's Self-Contained Breathing Apparatus (SCBA) which will be financed over seven years using the County's Master Lease Agreement. The current SCBA has reached its end of life and requires replacement in FY 2025. The total purchase price is estimated to be \$10.8 million; however, based on a downpayment of \$4.4 million (\$2.5 million funded as part of carryover and \$1.9 million previously set aside), the County will need to finance \$6.4 million. It should be noted that the estimated lease payment can be accommodated in the Fire and Rescue Department's budget since it is consistent with the current lease payment.

Neighborhood and Community Services Recruitment and Retention Efforts

RECURRING

Agency 79, Department of Neighborhood and Community Services	FY 2025 Expenditure	\$1,186,187
Agency 89, Employee Benefits	FY 2025 Expenditure	<u>\$745,895</u>
	Net Cost	\$1,932,082

Agency 79, Department of Neighborhood and Community Services	FY 2026 Expenditure	\$1,779,281
Agency 89, Employee Benefits	FY 2026 Expenditure	<u>\$1,118,843</u>
	Net Cost	\$2,898,124

The School-Age Child Care (SACC) program is staffed utilizing a combination of merit and benefits-eligible employees. As of June 2024, nearly 72 percent of the benefits-eligible positions were vacant while only 12 percent of the merit positions were vacant. While there are advantages to maintaining a cadre of both merit and benefits-eligible employees, given the current benefits-eligible vacancy rate as well as the Department of Neighborhood and Community Services' (NCS) struggle in recruiting and retaining benefits-eligible staff, it appears the mix of positions is not sufficiently supporting the SACC program. Recruiting and retaining staff will allow more children to be served; therefore, 22 of the vacant benefits-eligible positions will be converted to 22/17.8 FTE merit positions. The cost of converting these positions totals \$301,786 and is limited to the additional costs associated with the change in Fringe Benefits. This is phase 1 of a multi-phase approach to converting positions. While it is not expected that all benefits-eligible positions will be converted, the final number will be based on the vacancy rates of both position types. In

order to see the impact of these positions in time for the 2024-2025 school year, recruitment will begin immediately unless otherwise noted from the Board of Supervisors.

In addition to the position conversions, NCS reviewed the front-line workers in the SACC program (currently in the Day Care Center Teacher series) and determined that a new Human Development Specialist classification series is needed to better reflect job duties as well as position grades. This change is based on a benchmark study completed by the Department of Human Resources. While SACC front-line workers are primarily impacted by the new Human Development Specialist classification series, front-line workers in the community centers will also be consolidated under the new classification series. Consolidating positions across both programs will not only address recruitment and retention challenges but will also create a career ladder for employees. Funding of \$1,630,296, including \$1,186,187 in salaries and \$444,109 in Fringe Benefits is required to implement the new Human Development Specialist classification series. The FY 2025 total investment totals \$1,932,082.

Operations and Maintenance Contract Cost Increases

		RECURRING
Agency 08, Facilities Management Department	FY 2025 Expenditure	<u>\$1,892,174</u>
	Net Cost	\$1,892,174
Agency 08, Facilities Management Department	FY 2026 Expenditure	<u>\$1,892,174</u>
	Net Cost	\$1,892,174

Funding of \$1,892,174 is required for operations and maintenance contract cost increases in FY 2025. The Facilities Management Department (FMD) operates and maintains a portfolio of over 260 buildings. FMD dedicates substantial operating and capital resources to inspect, maintain and repair critical building subsystem equipment (HVAC, electrical, emergency systems, life safety systems, elevators, plumbing, and other maintenance) in these buildings with compounding problems, increasing failure rates, and escalating costs. The cost of elevator, plumbing, and other maintenance and repair services have surged in recent years and both material and labor rates continue to rise. Actual contract rates between FY 2023 and FY 2024 have increased by 67 percent for elevator inspections and repairs, 17 percent for HVAC repairs, 52 percent for plumbing services and 34 percent for other maintenance contracts. FMD is no longer able to absorb these cost increases, which are expected to continue to rise in the future.

Kingstowne Complex Furniture and Equipment

		NON-RECURRING
Agency 52, Fairfax County Public Library	FY 2025 Expenditure	\$725,000
Agency 79, Department of Neighborhood and Community Services	FY 2025 Expenditure	\$535,000
Agency 90, Police Department	FY 2025 Expenditure	<u>\$600,000</u>
	Net Cost	\$1,860,000

Funding of \$1,860,000 is required to purchase one-time equipment and furniture for facilities at the Kingstowne Complex not included in the Capital Improvement Program operational cost. Of this total, an amount of \$725,000 is required for Agency 52, Fairfax County Public Library, which includes \$600,000 for loose furniture and materials and \$125,000 to upgrade from the current community branch-sized collection to a new regional branch-sized collection. In addition, funding of \$535,000 is included in Agency 79, Department of Neighborhood and Community Services, to purchase furniture, equipment, and IT systems for the Active Adults Center and Child Care Center. Funding of \$600,000 is included in Agency 90, Police Department to purchase loose furniture and equipment. The Kingstowne Complex will co-locate the Franconia Police Station, the Franconia District Supervisor's Office, the Franconia Museum, the Kingstowne Library, an Active Adult Center, and a childcare center. The multi-use facility is being constructed in the heart of the Kingstowne area and is expected to be completed in May 2025. It is anticipated that baseline funding to support new and expanded programming will be included in the FY 2026 Advertised Budget Plan.

November 2024 Presidential Election

Agency 15, Office of Elections

NON-RECURRING

FY 2025 Expenditure \$1,680,000

Net Cost \$1,680,000

Funding of \$1,680,000 is required to support the November 2024 Presidential Election. Funding will support staffing necessary to process absentee ballots and staff voting locations, the purchase of ballots and registration notices, supplies for polling and satellite locations and other miscellaneous requirements associated with the election. This funding will also support a risk limiting audit which is required by the state by each jurisdiction after every Presidential Election.

North County Temporary Overnight Shelter

Agency 38, Department of Housing and Community Development

NON-RECURRING

FY 2025 Expenditure \$1,387,573

Net Cost \$1,387,573

Funding of \$1,387,573 is required to support a temporary overnight shelter at the North County Human Services Building in the Hunter Mill district. The Hunter Mill District has a large encampment of unsheltered adults, and County staff had been directed to find a safer and more effective shelter solution. The North County Human Services Building, which hosts the Hypothermia Prevention Program between December and March, will be used as a temporary overnight shelter beginning in the summer of 2024. This shelter, which will be operated by Cornerstones, is expected to be open for less than 12 months as there will be space available at the Embury Rucker Community Shelter once the Extended Stay America comes online. Funding is included to support contract costs as well as maintenance costs such as cleaning, painting, and repairs.

Climate Action Implementation

Fund 30015, Environmental and Energy Programs

NON-RECURRING

FY 2025 General Fund Transfer \$1,350,000

Net Cost \$1,350,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,350,000 to continue the implementation of community facing programs to support the goals of the Community-wide Energy and Climate Action Plan (CECAP) and Resilient Fairfax, the County's climate adaptation and resilience plan. These programs focus on bolstering climate action and sustainability in the community by engaging residents, businesses and organizations and supporting climate champions who are leading the way. Programs include Carbon Free Fairfax, Charge Up Fairfax, Energy Conservation Assistance Program, Green Business Partners, HomeWise residential energy and electrification, Resilient Fairfax, and the Tree Canopy Program.

Public Safety Radio Service

Fund 40090, E-911

NON-RECURRING

FY 2025 General Fund Transfer \$1,131,600

Net Cost \$1,131,600

The General Fund transfer to Fund 40090, E-911, is increased by \$1,131,600 to support service costs for the cellular radios deployed to public safety agencies. This is an annual service fee and the funding approach will be revisited as part of the FY 2026 budget development process.

Police Operational Support Bureau Equipment and Furniture		NON-RECURRING
Agency 90, Police Department	FY 2025 Expenditure	<u>\$1,000,000</u>
	Net Cost	\$1,000,000

Funding of \$1,000,000 is required to purchase equipment and furniture for the new Police Operational Support Bureau which is located in the Mason District and is currently estimated to open in February 2025. The 2015 Public Safety Bond Referendum approved the replacement of this facility which will continue supporting various divisions in the Police Department, including the Special Operations Division, Traffic Division, and Non-Standing Units.

Workhouse Campus Improvements		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	<u>\$1,000,000</u>
	Net Cost	\$1,000,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,000,000 to support building improvements at the Workhouse Campus. This funding will provide for full design, permitting and construction for improvements at building W-7A located on the historic Quad. This former studio space will be renovated in coordination with the Workhouse Arts Center to support the goal of increasing class offerings at the Workhouse site.

Victims of Crime Act Victim Services Programs		RECURRING
Agency 38, Department of Housing and Community Development	FY 2025 Expenditure	\$120,000
Agency 67, Department of Family Services	FY 2025 Expenditure	\$279,240
Agency 89, Fringe Benefits	FY 2025 Expenditure	\$266,243
Agency 90, Police Department	FY 2025 Expenditure	<u>\$293,636</u>
	Net Cost	\$959,119
Agency 38, Department of Housing and Community Development	FY 2026 Expenditure	\$120,000
Agency 67, Department of Family Services	FY 2026 Expenditure	\$279,240
Agency 89, Fringe Benefits	FY 2026 Expenditure	\$266,243
Agency 90, Police Department	FY 2026 Expenditure	<u>\$293,636</u>
	Net Cost	\$959,119

Funding of \$959,119 and 6/6.0 FTE positions is required to replace funding previously provided by the state to continue services to victims of crimes. VOCA grant funds support the delivery of direct services to victims of crime provided by the Department of Family Services (DFS), Department of Housing and Community Development (HCD), and Police Department (PD). This funding supports \$420,246 and 3/3.0 FTE positions in the Police Department, \$418,873 and 3/3.0 FTE positions in the Department of Family Services, and \$120,000 in the Department of Housing and Community Development.

Funding for these services has historically come from the federal Crime Victims Fund passed through the state. The Crime Victims Fund was established by the Victims of Crime Act (VOCA) of 1984 and is financed by fines and penalties from convictions in federal cases. Over the years there have been large fluctuations in the deposits made to the Fund; therefore, in July 2021, President Biden signed the VOCA Fix to Sustain the Crime Victims Fund Act of 2021 in an effort to stabilize the Fund. The VOCA fix became effective immediately with one of the changes recalculating the state formula allocations. As a result, beginning in FY 2022, the County has seen an incremental decrease in funding. This decrease has been managed through program redesign and cost savings; however, more drastic cuts are being implemented by the state beginning in FY 2025. The Department of Family Services will see a 50 percent reduction while the Police Department's funding has been eliminated entirely.

County services provided to victims of crime rely heavily on this funding stream as there are limited General Fund resources dedicated to domestic and sexual violence services. In order to continue these valuable services, new General Fund resources need to be identified. The funding will continue to support the following services:

- The Department of Family Services funding supports outreach, training, advocacy, and support services related to sexual violence. DFS serves over 3,100 professional and community members annually and is currently unable to meet about 25 percent of requests. Funding also supports recruitment and support for volunteers who augment crisis response services and outreach and training activities, and collaboration with underserved communities and culturally-specific providers. HCD, through the DFS grant award, supports the provision of two three-bedroom emergency shelter apartments and the management of 11 additional emergency beds for domestic and sexual assault victims.
- The Police Department provides services for underserved victims and witnesses to crime in the Hispanic community, as well as funding for required equipment, supplies, and training.

Traffic Calming Program

Fund 30050, Transportation Improvements	FY 2025 General Fund Transfer	<u>\$500,000</u>
	Net Cost	\$500,000

The General Fund transfer to Fund 30050, Transportation Improvements, is increased by \$500,000 to continue to support Traffic Calming initiatives. Traffic calming includes the use of physical devices, such as speed humps, speed tables, raised pedestrian crosswalks, or median islands, to reduce the speed of traffic on residential streets. This program includes a collaborative effort that engages local neighborhoods with the Fairfax County Department of Transportation (FCDOT) and is coordinated through the Board of Supervisors. The goal of the program is to reduce the operating speeds of vehicles on roads where speeding is identified by the community and verified by FCDOT as a concern.

Workhouse Arts Foundation

Fund 10030, Contributories	FY 2025 General Fund Transfer	<u>\$500,000</u>
	Net Cost	\$500,000

Fund 10030, Contributories	FY 2026 General Fund Transfer	<u>\$500,000</u>
	Net Cost	\$500,000

The General Fund transfer to Fund 10030, Contributories, is increased by \$500,000 for the Workhouse Arts Foundation (WAF). This recommendation is consistent with Board Budget Guidance for FY 2025 and FY 2026. The Board of Supervisors recognized the need to ensure the vitality of this campus and the unique programs offered by WAF. Funds will provide for an FY 2025 operational subsidy as WAF continues to recover from the financial challenges of the pandemic. Further, WAF provided written justification to the County that funds will be used to leverage newly hired personnel to improve classes and programs; enhance fundraising efforts and external outreach; invest in deferred classroom maintenance and repairs; and streamline business operations through enhanced technology. WAF has indicated that this level of County support will need to be continued in FY 2026.

Lorton Volunteer Fire Department Apparatus

Agency 92, Fire and Rescue Department

NON-RECURRINGFY 2025 Expenditure \$481,239**Net Cost \$481,239**

Funding of \$481,239 is required to pay off the remaining balance of a frontline apparatus unit for the Lorton Volunteer Fire Department. The Lorton Volunteer Fire Department notified the Fire and Rescue Department of their inability to make loan payments for the engine after September 2024. The engine is operated 24 hours a day, seven days a week with career personnel as part of the minimum staffing calculation. Without this vehicle, the Lorton Volunteer Fire Department and Rescue Squad does not have a frontline apparatus available to provide the current level of emergency response coverage.

Park Authority Replacement Capital Equipment

Agency 51, Park Authority

NON-RECURRINGFY 2025 Expenditure \$480,839**Net Cost \$480,839**

Funding of \$480,839 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. Funding will support the replacement of equipment associated with athletic field maintenance, various trailers to support other maintenance activities, and a utility vehicle at Green Spring Gardens. This replacement equipment is critical to systemwide maintenance and upkeep efforts at parks, trails, fields, and all the amenities that exist throughout the 420 parks. Funding will be utilized to replace capital equipment with a poor condition assessment, an increased risk of becoming unsafe and equipment subject to recurring breakdowns with increased, excessive, and repetitive maintenance costs.

Office of the Commonwealth's Attorney Positions

Agency 82, Office of the Commonwealth's Attorney

Agency 89, Employee Benefits

RECURRING

FY 2025 Revenue \$202,022

FY 2025 Expenditure \$345,586

FY 2025 Expenditure \$174,031**Net Cost \$317,595**

Agency 82, Office of the Commonwealth's Attorney

Agency 89, Employee Benefits

FY 2026 Revenue \$303,336

FY 2026 Expenditure \$513,883

FY 2026 Expenditure \$261,308**Net Cost \$471,855**

Partial-year funding of \$317,595 and 5/5.0 FTE new positions is required to comply with the 2024 Appropriation Act (2024 Special Session I, Virginia Acts of Assembly, Chapter 2) which increases the number of positions allocated to the Office of the Commonwealth's Attorney (CWA). This funding will support 3.0/3.0 FTE Assistant Commonwealth Attorney positions and 2.0/2.0 FTE Paralegal positions.

The State Compensation Board is responsible for establishing individual budgets for the operation of the Commonwealth's Attorneys' Offices, which includes funding to support the elected Commonwealth's Attorney, Assistant Commonwealth's Attorneys, paralegals, and administrative support staff as it pertains to the prosecution of felonies. The Virginia legislature establishes a fixed dollar appropriation, and a fixed number of staff positions to be allocated among all Virginia CWA Offices. The allocation of positions and funding is based on an established staffing formula.

CWA's positions are County employees and participate in the County's pay plan and retirement systems. Many localities, including Fairfax County, also provide significant funding above what the Compensation

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Board reimburses in an attempt to be more competitive and to address variations in cost-of-living in different areas of the Commonwealth. The Compensation Board does not provide a salary differential for Northern Virginia. The \$202,022 in Revenue represents the partial reimbursement the County will receive from the State Compensation Board, with the remaining \$317,595 the responsibility of the County. The FY 2026 full-year cost is \$775,191, of which \$303,336 will be reimbursed to the County for a net full-year cost of \$471,855.

Security Improvements

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	<u>\$420,000</u>
	Net Cost	\$420,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$420,000 to assess and complete design documents for the reconfiguration of Board of Supervisors offices. The assessment and design efforts were requested to improve security outlined in a study conducted by the Department of Emergency Management and Security (DEMS). Funding will support the design of reconfigurations for one reception desk area at each Board member's office. This desk area serves to greet the public entering the suite. Reconfiguring the reception desk to mitigate the security concerns identified by DEMS will require assessment and design efforts due to code requirements from potential impacts and changes to existing conditions including walls, doors, structural, electrical, lighting, HVAC, plumbing, fire alarm and suppression. Additional construction funding will be requested subsequently for this effort.

Support Coordination Positions

RECURRING

Fund 40040, Fairfax-Falls Church Community Services Board	FY 2025 General Fund Transfer	<u>\$251,519</u>
	Net Cost	\$251,519

Fund 40040, Fairfax-Falls Church Community Services Board	FY 2026 General Fund Transfer	<u>\$251,519</u>
	Net Cost	\$251,519

The General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board is increased by \$251,519 to support an additional 8/8.0 FTE new positions which are needed to provide support coordination services to individuals with developmental disabilities as a result of new Medicaid waivers slots allocated by the state starting July 1, 2024. As Medicaid waivers are allocated to the County, additional support coordinator positions are needed in order to comply with state and federal requirements, primarily those pursuant to the Department of Justice Settlement Agreement and implementation of Virginia's Medicaid Waiver redesign, effective July 1, 2016.

Increasing the number of Medicaid waiver slots has been a top priority for the County and was included in the County's 2024 Legislative Program adopted by the Board of Supervisors on December 5, 2023. There is currently a significant statewide waitlist for individuals with developmental disabilities waiting for home and community-based services. Fairfax County accounts for more than 1,100 of the 3,400 Priority One waitlist. Based on actions taken by the General Assembly and Governor as part of the 2024-2026 Biennium Budget, it is estimated that the County will receive approximately 66 new Medicaid waiver slots each quarter for a total of 528 new Medicaid waiver slots over the next Biennium. Based on the current projections, an additional 31 support coordinator positions will be needed over the next two years. In addition to the support coordinator positions, a total of 4 new support staff are required to maintain span of control and other administrative activities bringing the total number of new positions to 35. These positions will be phased-in based on the actual receipt of the Medicaid waiver slots and the County's ability to fill the positions; however, it is anticipated that positions will be added at each quarterly review process as well as the Advertised budget. While the Fairfax-Falls Church Community Services Board (CSB) will collect

additional Medicaid revenue because of these services, the current Medicaid rate does not fully support the cost of support coordination services. Additional General Fund resources will be needed since the Medicaid rate does not fully cover the costs. It should also be noted that the County may receive additional Medicaid waiver slots from other localities that do not fully utilize their Medicaid waiver slots and are thus reassigned to other Priority One waitlists. If that happens, additional positions above the 35 may be needed.

County Agency Refuse Collection Routes		RECURRING
Agency 08, Facilities Management Department	FY 2025 Expenditure	\$1,010,132
Agency 38, Department of Housing and Community Development	FY 2025 Expenditure	(\$87,179)
Agency 51, Fairfax County Park Authority	FY 2025 Expenditure	(\$358,285)
Agency 52, Fairfax County Public Library	FY 2025 Expenditure	(\$36,358)
Agency 79, Department of Neighborhood and Community Services	FY 2025 Expenditure	(\$34,923)
Agency 90, Police Department	FY 2025 Expenditure	(\$14,643)
Agency 92, Fire and Rescue Department	FY 2025 Expenditure	(\$154,488)
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2025 General Fund Transfer	<u>(\$74,256)</u>
	Net Cost	\$250,000
Agency 08, Facilities Management Department	FY 2026 Expenditure	\$1,010,132
Agency 38, Department of Housing and Community Development	FY 2026 Expenditure	(\$87,179)
Agency 51, Fairfax County Park Authority	FY 2026 Expenditure	(\$358,285)
Agency 52, Fairfax County Public Library	FY 2026 Expenditure	(\$36,358)
Agency 79, Department of Neighborhood and Community Services	FY 2026 Expenditure	(\$34,923)
Agency 90, Police Department	FY 2026 Expenditure	(\$14,643)
Agency 92, Fire and Rescue Department	FY 2026 Expenditure	(\$154,488)
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2026 General Fund Transfer	<u>(\$74,256)</u>
	Net Cost	\$250,000

A net increase of \$250,000 is required to manage the collection of trash from County facilities in FY 2025. Due to staffing shortages, equipment failures and the overall inefficiency of trash pickup from County facilities sparsely distributed across the County, the service model previously performed by the Department of Public Works and Environmental Services (DPWES) for trash collection was contracted out to a private hauler. Staff has been working through this transition and it was anticipated that additional budget alignments would be required as part of the *FY 2024 Carryover Review*. A reallocation of \$760,132 will ensure that General Fund agency trash budgets are consolidated within Agency 08, Facilities Management Department (FMD). Funding will no longer be required in each of these agencies and will be transferred to FMD to perform overall contract management for the refuse collection contract. In addition, rate increases are expected to go into effect in August 2024, and refuse disposal fees for private haulers have also been approved to increase from \$72 to \$79 per ton resulting in additional requirements in FY 2025. An adjustment of \$250,000 is included to offset these projected rate increases in FY 2025. Funding adjustments for trash expenses may be required in the future to address annual rate increases.

Bamboo Mitigation at County-Owned Property		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	<u>\$200,000</u>
	Net Cost	\$200,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$200,000 to support the treatment of bamboo on County properties. Bamboo eradication requires removal of the bamboo and follow-up herbicidal applications to mitigate the spread. Successful eradication efforts can often take up to three years to complete. This funding will target the eastern portion of the County

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(Dranesville, Mason and Mount Vernon Districts) where the County manages a greater portion of neighborhood connections and rights-of-ways. As homeowners become aware of the potential penalties that may be imposed for harboring bamboo, the County is receiving an increasing number of calls from residents asking that the bamboo be removed from County property to keep the invasive species from spreading.

Appropriation of Zoning Violation Revenue

Fund 30010, General Construction and Contributions	FY 2025 General Fund Transfer	NON-RECURRING <u>\$153,919</u>
	Net Cost	\$153,919

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$153,919 to allocate revenue collected from court-ordered fines for zoning violations associated with the Strike Force Blight Abatement program. As part of the FY 2009 Adopted Budget Plan budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. Zoning violation revenues exceeded the base revenue amount by \$153,919 in FY 2024. As a result, this amount is being allocated to the Strike Force Blight Abatement project for use in support of code compliance-related activities.

Summer Entertainment Series

Agency 51, Fairfax County Park Authority	FY 2025 Expenditure	NON-RECURRING <u>\$150,000</u>
	Net Cost	\$150,000

Funding of \$150,000 is required to support the planning and production of approximately 190 performances including free concerts, children's shows, outdoor movies, and international performances throughout the County. The Summer Concert Series has continued to expand and increase the number of performances since its inception. As part of the series, the Park Authority contracts with vendors for technical support services, including movie, sound, lights, security, technical services, and promotional services. Annual contract prices for these services continue to increase significantly from year to year.

Salary Supplement for Eligible State Employees

Agency 85, General District Court	FY 2025 Expenditure	RECURRING <u>\$58,447</u>
	Net Cost	\$58,447

Agency 85, General District Court	FY 2026 Expenditure	<u>\$58,447</u>
	Net Cost	\$58,447

Funding of \$58,447 is required to support salary supplements for eligible state positions. The County provides 15 percent supplements to identified state positions. This increase is a result of a 3 percent salary increase approved by the General Assembly and signed by the Governor as part of this year's state budget. Of this amount, \$20,468 will support state positions in the General District Court, \$31,304 will support state positions in the Office of the Public Defender, and \$6,675 will support state positions in the Fairfax District 29 Probation and Parole Office.

Office of the Police Civilian Review Panel Personnel Services Adjustment		RECURRING
Agency 43, Office of the Police Civilian Review Panel	FY 2025 Expenditure	\$34,104
Agency 89, Employee Benefits	FY 2025 Expenditure	<u>\$18,229</u>
	Net Cost	\$52,333
Agency 43, Office of the Police Civilian Review Panel	FY 2026 Expenditure	\$34,104
Agency 89, Employee Benefits	FY 2026 Expenditure	<u>\$18,229</u>
	Net Cost	\$52,333

Funding of \$52,333 is required to address additional compensation requirements due to staffing changes in the Office of the Police Civilian Review Panel. It should be noted that an increase of \$18,229 in Fringe Benefits funding is included in Agency 89, Employee Benefits.

Family Services Recruitment and Retention Efforts		RECURRING
	FY 2025 Revenue	\$3,582,840
Agency 67, Department of Family Services	FY 2025 Expenditure	\$2,413,327
Agency 89, Employee Benefits	FY 2025 Expenditure	<u>\$1,169,513</u>
	Net Cost	\$0
	FY 2026 Revenue	\$4,777,119
Agency 67, Department of Family Services	FY 2026 Expenditure	\$3,217,769
Agency 89, Employee Benefits	FY 2026 Expenditure	<u>\$1,559,350</u>
	Net Cost	\$0

Funding of \$3,582,840 is required to appropriate additional state revenue to address recruitment and retention challenges experienced by the Department of Family Services (DFS). While efforts to improve staff recruitment and retention, such as hiring incentive bonuses, have helped to reduce the DFS vacancy rate (from an average of 14.4 percent in FY 2023 to 12.7 percent in FY 2024), higher than normal vacancies remain in the Public Assistance and Employment Services, Adult and Aging Services, and Children, Youth, and Families divisions. These vacancies, coupled with rising caseloads, necessitate a multi-pronged approach to recruit and retain staff. DFS is able to maximize state and federal revenue while at the same time bringing the vacancy rate more in line for an agency the size of DFS through the following initiatives:

- Funding of \$2,305,593 will enable DFS to fill approximately 30 unfunded existing positions in the Public Assistance and Employment Services, Adult and Aging Services, and Children, Youth, and Families divisions. This amount includes \$1,502,504 in salaries and \$803,089 in fringe benefits.
- Funding of \$1,277,247 is required to implement a new classification series, the Family Safety Practitioner, that will more appropriately align pay and responsibilities with the department's unique mandated protective services. DFS has already implemented several initiatives including stipends and a hiring incentive bonus to address the recruitment and retention challenges experienced by front-line workers providing critical case carrying protective services (e.g., Child Protective Services); however, they remain particularly challenging to fill. This change is based on a benchmark study completed by the Department of Human Resources and includes \$910,823 in salaries and \$366,424 in fringe benefits.

As result of these two adjustments, it is expected that the DFS vacancy rate will be around 6 percent; however, staff will continue to monitor recruitment and retention trends, and additional strategies may be deployed should the vacancy rate remain high. The expenditure increases are fully offset by an increase in federal and state funding for no net impact to the General Fund.

Housing Services Grants County Cash Match**RECURRING**

Agency 38, Department of Housing and Community Development	FY 2025 Expenditure	\$206,834
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2025 General Fund Transfer	<u>(\$206,834)</u>
	Net Cost	\$0

Agency 38, Department of Housing and Community Development	FY 2026 Expenditure	\$206,834
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2026 General Fund Transfer	<u>(\$206,834)</u>
	Net Cost	\$0

An increase of \$206,834 is associated with the transfer of annual local cash match requirements from Fund 40040, Fairfax-Falls Church Community Services Board to Agency 38, Department of Housing and Community Development (HCD) in an effort to better align resources within the Health and Humans Services system. The County provides the local cash match for four Continuum of Care grant-funded projects awarded to Pathway Homes and HomeLink from the U.S. Department of Housing and Urban Development. Since these services fall within the housing continuum, the local cash match should be managed by HCD. This action has no net impact to the General Fund.

Public Safety Resource Alignment**RECURRING**

Agency 90, Police Department	FY 2025 Expenditure	(\$108,520)
Agency 92, Fire and Rescue Department	FY 2025 Expenditure	<u>\$108,520</u>
	Net Cost	\$0

Agency 90, Police Department	FY 2026 Expenditure	(\$108,520)
Agency 92, Fire and Rescue Department	FY 2026 Expenditure	<u>\$108,520</u>
	Net Cost	\$0

Funding of \$108,520 is transferred from Agency 90, Police Department, to Agency 92, Fire and Rescue Department, to support an out-of-cycle position transfer from the Police Department to the Fire and Rescue Department to better align resources and work requirements in FY 2025. This action has no net impact to the General Fund.

Fastran Transfer Realignment**RECURRING**

Fund 40000, County Transit Systems	FY 2025 General Fund Transfer	\$68,236
Agency 40, Department of Transportation	FY 2025 Expenditure	<u>(\$68,236)</u>
	Net Cost	\$0

Fund 40000, County Transit Systems	FY 2026 General Fund Transfer	\$68,236
Agency 40, Department of Transportation	FY 2026 Expenditure	<u>(\$68,236)</u>
	Net Cost	\$0

The General Fund transfer to Fund 40000, County Transit Systems, is increased by \$68,236 in order to better align the budget for Fastran Human Services Transportation functions supported by Agency 40, Department of Transportation and Fund 40000, County Transit Systems. This adjustment is fully offset by a decrease to Agency 40, Department of Transportation, resulting in no net impact to the General Fund.

Fairfax-Falls Church Community Services Board Savings**NON-RECURRING**

Fund 40040, Fairfax-Falls Church Community
Services Board

FY 2025 Transfer to the General Fund	<u>\$15,000,000</u>
Net Cost	<u>\$15,000,000</u>

A transfer to the General Fund of \$15,000,000 from Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included in FY 2025 due to higher than anticipated savings in Personnel Services and Operating Expenses, primarily due to savings related to contractual expenses and longer than anticipated position recruitment times. These savings are intensified due to significant increases in revenue collections, primarily due to higher than budgeted revenue from the Virginia Department of Behavioral Health and Developmental Services, as well as increases in Medicaid fees and program and client fees. As a result, one-time savings in the amount of \$15.0 million will be returned to the General Fund in FY 2025. The unreserved balance remaining in the CSB is sufficient to address any unforeseen issues in the coming year.

Reserve Adjustments**NON-RECURRING**

Fund 10015, Economic Opportunity Reserve

FY 2025 General Fund Transfer	<u>\$1,559,202</u>
Net Cost	<u>\$1,559,202</u>

The General Fund transfer to Fund 10015, Economic Opportunity Reserve, is increased by \$1,559,202 based on revised FY 2025 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.

It should be noted that an additional \$7,423,295 is also allocated to the Managed Reserve as part of the *FY 2024 Carryover Review*, for a total General Fund increase to reserves of \$8,982,497.

Consideration Items

At this time, there are no consideration items from the Board of Supervisors.

Additional Adjustments in Other Funds

Total FY 2025 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$3.33 billion over the FY 2025 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$207.52 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2025 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$737.09 million, excluding debt service, over the FY 2025 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 Resolution AS 25009 as well as Fiscal Planning Resolution AS 25900 to provide expenditure authorization for FY 2024 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of \$49.26 million in General Fund encumbrances related to Direct Expenditures from FY 2024 as noted in the General Fund Statement and in Attachment III.

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- Board appropriation of General Fund unencumbered commitments totaling \$3.03 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 \$446.68 million, or an increase of \$300.48 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 2024 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

ATTACHMENT I:
SCHEDULES

FY 2024 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$526,410,446	\$526,410,446	\$0	\$218,657,391	\$218,657,391	\$0	\$0	\$0	\$459,261,411	\$240,604,020
Revenue										
Real Property Taxes	\$3,377,500,645	\$3,381,502,452	\$4,001,807	\$3,574,204,859	\$3,574,204,859	\$0	\$0	\$0	\$3,574,204,859	\$0
Personal Property Taxes ¹	536,993,073	553,545,475	16,552,402	600,998,045	600,998,045	0	0	0	600,998,045	0
General Other Local Taxes	609,246,843	624,282,333	15,035,490	622,131,783	622,131,783	0	0	0	622,131,783	0
Permit, Fees & Regulatory Licenses	9,788,910	9,779,071	(9,839)	11,430,461	11,430,461	0	0	0	11,430,461	0
Fines & Forfeitures	8,380,710	8,124,450	(256,260)	9,214,101	9,214,101	0	0	0	9,214,101	0
Revenue from Use of Money and Property	156,635,315	176,769,306	20,133,991	166,146,069	166,146,069	0	0	0	166,146,069	0
Charges for Services	67,566,065	67,935,000	368,935	69,024,437	69,024,437	0	0	0	69,024,437	0
Revenue from the Commonwealth ¹	325,439,270	327,736,809	2,297,539	328,310,624	328,310,624	0	0	952,022	329,262,646	952,022
Revenue from the Federal Government	41,553,931	52,422,354	10,868,423	41,150,532	41,150,532	0	0	2,832,840	43,983,372	2,832,840
Recovered Costs/Other Revenue	18,234,080	20,901,224	2,667,144	20,363,644	20,363,644	0	0	0	20,363,644	0
Total Revenue	\$5,151,338,842	\$5,222,998,474	\$71,659,632	\$5,442,974,555	\$5,442,974,555	\$0	\$0	\$3,784,862	\$5,446,759,417	\$3,784,862
Transfers In										
Fund 40030 Cable Communications	\$2,679,707	\$2,679,707	\$0	\$2,250,467	\$2,250,467	\$0	\$0	\$0	\$2,250,467	\$0
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	0	0	0	0	0	15,000,000	15,000,000	15,000,000
Fund 40080 Integrated Pest Management	151,000	151,000	0	159,824	159,824	0	0	0	159,824	0
Fund 40100 Stormwater Services	1,400,000	1,400,000	0	1,609,462	1,609,462	0	0	0	1,609,462	0
Fund 40130 Leaf Collection	54,000	54,000	0	44,193	44,193	0	0	0	44,193	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	539,815	539,815	0	0	0	539,815	0
Fund 40150 Refuse Disposal	707,000	707,000	0	802,437	802,437	0	0	0	802,437	0
Fund 40170 I-95 Refuse Disposal	209,000	209,000	0	249,596	249,596	0	0	0	249,596	0
Fund 40200 Land Development Services	350,000	350,000	0	433,852	433,852	0	0	0	433,852	0
Fund 69010 Sewer Operation and Maintenance	3,000,000	3,000,000	0	3,434,828	3,434,828	0	0	0	3,434,828	0
Fund 80000 Park Revenue and Operating	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
Total Transfers In	\$9,864,707	\$9,864,707	\$0	\$10,344,474	\$10,344,474	\$0	\$0	\$15,000,000	\$25,344,474	\$15,000,000
Total Available	\$5,687,613,995	\$5,759,273,627	\$71,659,632	\$5,671,976,420	\$5,671,976,420	\$0	\$0	\$18,784,862	\$5,931,365,302	\$259,388,882
Direct Expenditures										
Personnel Services	\$1,048,246,599	\$1,016,583,503	(\$31,663,096)	\$1,141,968,922	\$1,141,968,922	\$0	\$1,982,099	\$5,919,777	\$1,149,870,798	\$7,901,876
Operating Expenses	589,719,999	439,539,853	(150,180,146)	376,697,786	376,697,786	42,306,256	1,050,157	74,578,439	494,632,638	117,934,852
Recovered Costs	(37,051,004)	(35,200,484)	1,850,520	(26,124,840)	(26,124,840)	0	0	0	(26,124,840)	0
Capital Equipment	12,938,019	34,280,732	21,342,713	678,617	678,617	6,951,608	0	480,839	8,111,064	7,432,447
Fringe Benefits	479,876,770	469,582,391	(10,294,379)	550,750,926	550,750,926	0	0	2,600,539	553,351,465	2,600,539
Total Direct Expenditures	\$2,093,730,383	\$1,924,785,995	(\$168,944,388)	\$2,043,971,411	\$2,043,971,411	\$49,257,864	\$3,032,256	\$83,579,594	\$2,179,841,125	\$135,869,714
Transfers Out										
Fund S10000 School Operating	\$2,419,409,875	\$2,419,409,875	\$0	\$2,584,409,875	\$2,584,409,875	\$0	\$0	\$0	\$2,584,409,875	\$0
Fund S31000 School Construction	25,531,192	25,531,192	0	15,600,000	15,600,000	0	0	9,534,972	25,134,972	9,534,972
Fund 10010 Revenue Stabilization ²	0	0	0	0	0	0	0	0	0	0
Fund 10015 Economic Opportunity Reserve ²	1,660,087	1,660,087	0	0	0	0	0	1,559,202	1,559,202	1,559,202
Fund 10020 Community Funding Pool	12,977,337	12,977,337	0	13,542,806	13,542,806	0	0	0	13,542,806	0
Fund 10030 Contributory Fund	20,070,696	20,070,696	0	19,667,330	19,667,330	0	0	500,000	20,167,330	500,000
Fund 10040 Information Technology Projects	20,917,533	20,917,533	0	0	0	0	0	6,942,000	6,942,000	6,942,000
Fund 20000 County Debt Service	137,780,516	137,780,516	0	149,380,516	149,380,516	0	0	0	149,380,516	0
Fund 20001 School Debt Service	200,028,432	200,028,432	0	208,928,432	208,928,432	0	0	0	208,928,432	0
Fund 30000 Metro Operations and Construction	53,046,270	53,046,270	0	63,046,270	63,046,270	0	0	0	63,046,270	0
Fund 30010 General Construction and Contributions	68,236,276	68,236,276	0	28,658,933	28,658,933	0	0	20,715,884	49,374,817	20,715,884
Fund 30015 Environmental and Energy Program	9,406,767	9,406,767	0	1,298,767	1,298,767	0	0	8,050,000	9,348,767	8,050,000
Fund 30020 Infrastructure Replacement and Upgrades	39,876,145	39,876,145	0	2,500,000	2,500,000	0	0	25,162,949	27,662,949	25,162,949

FY 2024 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
Transfers Out (Cont.)										
Fund 30050 Transportation Improvements	26,483,177	26,483,177	0	0	0	0	0	25,926,590	25,926,590	25,926,590
Fund 30070 Public Safety Construction	4,000,000	4,000,000	0	0	0	0	0	5,000,000	5,000,000	5,000,000
Fund 30300 Affordable Housing Development and Investment	12,500,000	12,500,000	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	42,965,059	42,965,059	0	46,396,047	46,396,047	0	0	68,236	46,464,283	68,236
Fund 40040 Fairfax-Falls Church Community Services Board	175,995,187	175,995,187	0	181,435,866	181,435,866	0	0	(29,571)	181,406,295	(29,571)
Fund 40045 Early Childhood Birth to 5	34,071,953	34,071,953	0	34,784,561	34,784,561	0	0	0	34,784,561	0
Fund 40090 E-911	13,593,295	13,593,295	0	16,750,642	16,750,642	0	0	1,131,600	17,882,242	1,131,600
Fund 40200 Land Development Services	6,500,000	6,500,000	0	0	0	0	0	0	0	0
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	5,084,920	5,084,920	0	0	0	5,084,920	0
Fund 60000 County Insurance	27,527,278	27,527,278	0	24,439,550	24,439,550	0	0	0	24,439,550	0
Fund 60010 Department of Vehicle Services	5,000,650	5,000,650	0	0	0	0	0	3,000,000	3,000,000	3,000,000
Fund 60020 Document Services Division	4,492,593	4,492,593	0	4,589,474	4,589,474	0	0	0	4,589,474	0
Fund 60030 Technology Infrastructure Services	6,142,154	6,142,154	0	6,666,733	6,666,733	0	0	7,160,000	13,826,733	7,160,000
Fund 73030 OPEB Trust	1,500,000	1,500,000	0	1,000,000	1,000,000	0	0	0	1,000,000	0
Fund 83000 Alcohol Safety Action Program	1,081,095	1,081,095	0	1,166,896	1,166,896	0	0	0	1,166,896	0
Total Transfers Out	\$3,375,226,221	\$3,375,226,221	\$0	\$3,409,347,618	\$3,409,347,618	\$0	\$0	\$114,721,862	\$3,524,069,480	\$114,721,862
Total Disbursements	\$5,468,956,604	\$5,300,012,216	(\$168,944,388)	\$5,453,319,029	\$5,453,319,029	\$49,257,864	\$3,032,256	\$198,301,456	\$5,703,910,605	\$250,591,576
Total Ending Balance	\$218,657,391	\$459,261,411	\$240,604,020	\$218,657,391	\$218,657,391	(\$49,257,864)	(\$3,032,256)	(\$179,516,594)	\$227,454,697	\$8,797,306
Less:										
Managed Reserve ²	\$218,428,265	\$218,428,265	\$0	\$218,428,265	\$218,428,265	\$0	\$0	\$7,423,295	\$225,851,560	\$7,423,295
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance ³	0	59,224,749	59,224,749	0	0	0	0	0	0	0
Reserve for One-Time Requirements	229,126	229,126	0	229,126	229,126	0	0	1,374,011	1,603,137	1,374,011
Total Available	\$0	\$181,379,271	\$181,379,271	\$0	\$0	(\$49,257,864)	(\$3,032,256)	(\$188,313,900)	\$0	\$0

¹ 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.

² The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2025.

³ The ARPA Coronavirus State and Local Fiscal Recovery Funds Balance represents unspent federal stimulus funds as of year-end FY 2024. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2025 to allow for spending through the ARPA spending deadline of December 31, 2026.

FY 2024 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services											
01	Board of Supervisors	\$7,631,068	\$6,729,539	(\$901,529)	\$8,051,992	\$8,051,992	\$0	\$0	\$0	\$8,051,992	\$0
02	Office of the County Executive	10,152,725	8,081,704	(2,071,021)	9,531,590	9,531,590	1,026,551	0	0	10,558,141	1,026,551
03	Department of Clerk Services	2,224,907	2,009,153	(215,754)	2,224,503	2,224,503	91,877	0	0	2,316,380	91,877
06	Department of Finance	10,030,845	9,646,334	(384,511)	10,255,628	10,255,628	95,330	0	0	10,350,958	95,330
11	Department of Human Resources	11,701,716	11,000,527	(701,189)	11,250,920	11,250,920	574,861	0	0	11,825,781	574,861
12	Department of Procurement and Material Management	10,227,543	8,084,157	(2,143,386)	9,213,085	9,213,085	1,185,494	0	0	10,398,579	1,185,494
13	Office of Public Affairs	2,970,027	2,497,679	(472,348)	2,947,650	2,947,650	5,869	0	0	2,953,519	5,869
15	Office of Elections	12,459,537	10,641,338	(1,818,199)	9,498,304	9,498,304	816,475	0	1,680,000	11,994,779	2,496,475
17	Office of the County Attorney	11,371,256	9,637,812	(1,733,444)	11,012,695	11,012,695	896,582	0	0	11,909,277	896,582
20	Department of Management and Budget	8,676,982	7,722,972	(954,010)	8,505,484	8,505,484	281,235	0	0	8,786,719	281,235
37	Office of the Financial and Program Auditor	470,890	260,154	(210,736)	506,351	506,351	0	0	0	506,351	0
41	Civil Service Commission	537,810	378,666	(159,144)	520,131	520,131	0	0	0	520,131	0
42	Office of the Independent Police Auditor	369,504	317,437	(52,067)	358,252	358,252	5,950	0	0	364,202	5,950
43	Office of the Police Civilian Review Panel	272,430	204,365	(68,065)	263,238	263,238	0	0	34,104	297,342	34,104
57	Department of Tax Administration	33,519,704	32,543,418	(976,286)	35,066,632	35,066,632	700,948	0	0	35,767,580	700,948
70	Department of Information Technology	43,958,209	43,477,724	(480,485)	42,666,085	42,666,085	471,290	0	0	43,137,375	471,290
	Total Legislative-Executive Functions / Central Services	\$166,575,153	\$153,232,979	(\$13,342,174)	\$161,872,540	\$161,872,540	\$6,152,462	\$0	\$1,714,104	\$169,739,106	\$7,866,566
Judicial Administration											
80	Circuit Court and Records	\$14,699,083	\$14,044,860	(\$654,223)	\$15,036,252	\$15,036,252	\$354,941	\$0	\$0	\$15,391,193	\$354,941
82	Office of the Commonwealth's Attorney	9,629,311	8,829,358	(799,953)	9,135,660	9,135,660	67,050	0	345,586	9,548,296	412,636
85	General District Court	6,461,167	5,231,030	(1,230,137)	6,740,277	6,740,277	244,079	0	58,447	7,042,803	302,526
91	Office of the Sheriff	25,353,015	26,003,280	650,265	25,010,336	25,010,336	2,972,099	0	0	27,982,435	2,972,099
	Total Judicial Administration	\$56,142,576	\$54,108,528	(\$2,034,048)	\$55,922,525	\$55,922,525	\$3,638,169	\$0	\$404,033	\$59,964,727	\$4,042,202
Public Safety											
04	Department of Cable and Consumer Services	\$906,954	\$668,588	(\$238,366)	\$867,009	\$867,009	\$569	\$0	\$0	\$867,578	\$569
81	Juvenile and Domestic Relations District Court	30,396,529	26,178,910	(4,217,619)	30,897,888	30,897,888	177,964	0	0	31,075,852	177,964
90	Police Department	266,856,479	262,002,166	(4,854,313)	284,182,351	284,182,351	4,424,968	0	1,770,473	290,377,792	6,195,441
91	Office of the Sheriff	56,970,338	50,754,769	(6,215,569)	57,581,930	57,581,930	610,197	0	0	58,192,127	610,197
92	Fire and Rescue Department	259,906,888	253,644,100	(6,262,788)	267,907,923	267,907,923	5,677,454	0	8,064,371	281,649,748	13,741,825
93	Department of Emergency Management and Security	9,950,799	7,673,840	(2,276,959)	8,555,193	8,555,193	1,451,987	200,000	0	10,207,180	1,651,987
96	Department of Animal Sheltering	6,330,016	5,306,662	(1,023,354)	5,933,406	5,933,406	48,569	0	0	5,981,975	48,569
97	Department of Code Compliance	5,477,531	4,941,614	(535,917)	5,542,131	5,542,131	0	0	0	5,542,131	0
	Total Public Safety	\$636,795,534	\$611,170,649	(\$25,624,885)	\$661,467,831	\$661,467,831	\$12,391,708	\$200,000	\$9,834,844	\$683,894,383	\$22,426,552
Public Works											
08	Facilities Management Department	\$73,521,221	\$68,023,953	(\$5,497,268)	\$67,317,096	\$67,317,096	\$4,817,402	\$0	\$2,902,306	\$75,036,804	\$7,719,708
25	Business Planning and Support	1,579,086	1,406,898	(172,188)	1,516,108	1,516,108	109,344	0	0	1,625,452	109,344
26	Office of Capital Facilities	19,516,832	14,817,743	(4,699,089)	18,673,154	18,673,154	879,549	0	0	19,552,703	879,549
	Total Public Works	\$94,617,139	\$84,248,594	(\$10,368,545)	\$87,506,358	\$87,506,358	\$5,806,295	\$0	\$2,902,306	\$96,214,959	\$8,708,601
Health and Welfare											
67	Department of Family Services	\$169,578,319	\$164,709,203	(\$4,869,116)	\$172,580,550	\$172,580,550	\$2,798,506	\$0	\$2,692,567	\$178,071,623	\$5,491,073
71	Health Department	92,240,365	78,636,169	(13,604,196)	90,797,029	90,797,029	2,856,451	100,000	0	93,753,480	2,956,451
79	Department of Neighborhood and Community Services	117,067,592	106,361,773	(10,705,819)	109,870,274	109,870,274	7,189,475	373,031	1,686,264	119,119,044	9,248,770
	Total Health and Welfare	\$378,886,276	\$349,707,145	(\$29,179,131)	\$373,247,853	\$373,247,853	\$12,844,432	\$473,031	\$4,378,831	\$390,944,147	\$17,696,294

FY 2024 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
Parks and Libraries											
51	Fairfax County Park Authority	\$36,369,885	\$35,112,435	(\$1,257,450)	\$36,081,623	\$36,081,623	\$1,055,895	\$0	\$272,554	\$37,410,072	\$1,328,449
52	Fairfax County Public Library	35,085,862	34,018,158	(1,067,704)	34,995,690	34,995,690	103,854	0	688,642	35,788,186	792,496
	Total Parks and Libraries	\$71,455,747	\$69,130,593	(\$2,325,154)	\$71,077,313	\$71,077,313	\$1,159,749	\$0	\$961,196	\$73,198,258	\$2,120,945
Community Development											
16	Economic Development Authority	\$9,620,697	\$9,611,483	(\$9,214)	\$9,456,853	\$9,456,853	\$9,208	\$0	\$0	\$9,466,061	\$9,208
30	Department of Economic Initiatives	2,572,751	1,967,142	(605,609)	2,256,869	2,256,869	361,423	0	0	2,618,292	361,423
35	Department of Planning and Development	17,859,415	15,592,143	(2,267,272)	16,981,336	16,981,336	1,492,738	0	0	18,474,074	1,492,738
38	Department of Housing and Community Development	38,944,635	33,969,446	(4,975,189)	36,965,654	36,965,654	4,529,283	377,126	1,627,228	43,499,291	6,533,637
39	Office of Human Rights and Equity Programs	2,111,468	1,770,724	(340,744)	2,033,897	2,033,897	124,100	0	0	2,157,997	124,100
40	Department of Transportation	13,038,267	11,212,608	(1,825,659)	13,008,606	13,008,606	748,297	0	(68,236)	13,688,667	680,061
	Total Community Development	\$84,147,233	\$74,123,546	(\$10,023,687)	\$80,703,215	\$80,703,215	\$7,265,049	\$377,126	\$1,558,992	\$89,904,382	\$9,201,167
Nondepartmental											
87	Unclassified Administrative Expenses (Nondepartmental)	\$123,896,105	\$58,650,055	(\$65,246,050)	\$0	\$0	\$0	\$1,982,099	\$59,224,749	\$61,206,848	\$61,206,848
89	Employee Benefits	481,214,620	470,413,906	(10,800,714)	552,173,776	552,173,776	0	0	2,600,539	554,774,315	2,600,539
	Total Nondepartmental	\$605,110,725	\$529,063,961	(\$76,046,764)	\$552,173,776	\$552,173,776	\$0	\$1,982,099	\$61,825,288	\$615,981,163	\$63,807,387
Total General Fund Direct Expenditures											
		\$2,093,730,383	\$1,924,785,995	(\$168,944,388)	\$2,043,971,411	\$2,043,971,411	\$49,257,864	\$3,032,256	\$83,579,594	\$2,179,841,125	\$135,869,714

FY 2024 CARRYOVER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$2,093,730,383	\$1,924,785,995	(\$168,944,388)	\$2,043,971,411	\$2,043,971,411	\$49,257,864	\$3,032,256	\$83,579,594	\$2,179,841,125	\$135,869,714
10015 Economic Opportunity Reserve	53,607,066	351,004	(53,256,062)	0	0	53,256,062	0	3,206,828	56,462,890	56,462,890
10020 Consolidated Community Funding Pool	14,023,763	13,361,043	(662,720)	13,542,806	13,542,806	662,720	0	0	14,205,526	662,720
10030 Contributions	20,096,407	20,088,993	(7,414)	19,693,041	19,693,041	0	0	500,000	20,193,041	500,000
10040 Information Technology Projects	79,874,159	15,814,717	(64,059,442)	0	0	64,059,442	0	10,772,990	74,832,432	74,832,432
Total General Fund Group	\$2,261,331,778	\$1,974,401,752	(\$286,930,026)	\$2,077,207,258	\$2,077,207,258	\$167,236,088	\$3,032,256	\$98,059,412	\$2,345,535,014	\$268,327,756
Debt Service Funds										
20000 Consolidated Debt Service	\$347,351,618	\$344,421,494	(\$2,930,124)	\$364,903,981	\$364,903,981	\$0	\$0	\$2,740,332	\$367,644,313	\$2,740,332
Capital Project Funds										
30000 Metro Operations and Construction	\$94,791,672	\$92,361,897	(\$2,429,775)	\$103,357,196	\$103,357,196	\$2,429,775	\$0	(\$2,429,775)	\$103,357,196	\$0
30010 General Construction and Contributions	368,682,192	71,868,179	(296,814,013)	31,861,769	31,861,769	296,814,013	0	38,066,406	366,742,188	334,880,419
30015 Environmental and Energy Program	44,049,629	14,062,198	(29,987,431)	1,298,767	1,298,767	29,987,431	0	9,159,484	40,445,682	39,146,915
30020 Infrastructure Replacement and Upgrades	114,378,392	19,505,267	(94,873,125)	2,500,000	2,500,000	94,873,125	0	25,541,420	122,914,545	120,414,545
30030 Library Construction	95,567,815	15,500,067	(80,067,748)	0	0	80,067,748	0	1,000,000	81,067,748	81,067,748
30040 Contributed Roadway Improvement	49,706,791	373,825	(49,332,966)	0	0	49,332,966	0	4,259,855	53,592,821	53,592,821
30050 Transportation Improvements	104,868,640	25,693,195	(79,175,445)	0	0	79,175,445	0	25,926,590	105,102,035	105,102,035
30070 Public Safety Construction	284,862,390	60,233,030	(224,629,360)	0	0	224,629,360	0	10,337,380	234,966,740	234,966,740
30090 Pro Rata Share Drainage Construction	10,878,047	0	(10,878,047)	0	0	10,878,047	0	(10,878,047)	0	0
30300 Affordable Housing Development and Investment	132,200,589	16,266,348	(115,934,241)	38,118,750	38,118,750	115,934,241	0	1,847,388	155,900,379	117,781,629
30400 Park Authority Bond Construction	118,694,619	15,138,393	(103,556,226)	0	0	103,556,226	0	27,438	103,583,664	103,583,664
S31000 Public School Construction	749,329,194	225,286,519	(524,042,675)	259,570,043	259,570,043	0	0	298,644,026	558,214,069	298,644,026
Total Capital Project Funds	\$2,168,009,970	\$556,288,918	(\$1,611,721,052)	\$436,706,525	\$436,706,525	\$1,087,678,377	\$0	\$401,502,165	\$1,925,887,067	\$1,489,180,542
Special Revenue Funds										
40000 County Transit Systems	\$188,738,413	\$152,857,917	(\$35,880,496)	\$177,358,888	\$177,358,888	\$27,693,764	\$0	\$4,837,458	\$209,890,110	\$32,531,222
40010 County and Regional Transportation Projects	726,534,422	90,305,664	(636,228,758)	76,065,128	76,065,128	633,013,843	0	260,205,004	969,283,975	893,218,847
40030 Cable Communications	17,519,840	9,195,315	(8,324,525)	11,996,234	11,996,234	1,794,567	0	2,737,168	16,527,969	4,531,735
40040 Fairfax-Falls Church Community Services Board	217,668,910	207,592,320	(10,076,590)	220,431,500	220,431,500	5,557,253	0	3,811,282	229,800,035	9,368,535
40045 Early Childhood Birth to 5	35,101,154	27,967,295	(7,133,859)	35,000,521	35,000,521	510,836	0	0	35,511,357	510,836
40050 Reston Community Center	12,930,382	10,125,754	(2,804,628)	13,395,774	13,395,774	1,573,718	0	245,909	15,215,401	1,819,627
40060 McLean Community Center	8,333,810	6,872,535	(1,461,275)	8,244,216	8,244,216	936,847	0	316,219	9,497,282	1,253,066
40070 Burgundy Village Community Center	61,547	38,591	(22,956)	49,321	49,321	211	0	0	49,532	211
40080 Integrated Pest Management Program	3,690,348	2,884,431	(805,917)	3,658,922	3,658,922	127,439	0	0	3,786,361	127,439
40090 E-911	80,228,155	54,397,327	(25,830,828)	63,941,583	63,941,583	21,050,638	0	1,131,600	86,123,821	22,182,238
40100 Stormwater Services	310,098,400	110,206,051	(199,892,349)	102,268,020	102,268,020	197,188,504	0	19,974,289	319,430,813	217,162,793
40110 Dulles Rail Phase I Transportation Improvement District	22,327,300	20,746,989	(1,580,311)	13,826,300	13,826,300	0	0	0	13,826,300	0
40120 Dulles Rail Phase II Transportation Improvement District	40,417,351	39,111,432	(1,305,919)	10,661,564	10,661,564	0	0	19,400,000	30,061,564	19,400,000
40125 Metrorail Parking System Pledged Revenues	11,245,010	10,227,232	(1,017,778)	13,509,830	13,509,830	391,055	0	0	13,900,885	391,055
40130 Leaf Collection	3,838,970	2,867,163	(971,807)	4,810,464	4,810,464	0	0	0	4,810,464	0
40140 Refuse Collection and Recycling Operations	28,762,105	25,466,285	(3,295,820)	26,584,987	26,584,987	829,852	0	0	27,414,839	829,852
40150 Refuse Disposal	69,613,349	66,391,782	(3,221,567)	70,561,654	70,561,654	2,444,361	0	0	73,006,015	2,444,361
40170 I-95 Refuse Disposal	22,596,123	12,287,037	(10,309,086)	13,680,541	13,680,541	9,787,053	0	0	23,467,594	9,787,053
40180 Tysons Service District	18,115,961	177,914	(17,938,047)	0	0	17,938,047	0	25,000,000	42,938,047	42,938,047
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	51,957,406	50,449,015	(1,508,391)	55,246,862	55,246,862	14,269	0	118,888	55,380,019	133,157
40300 Housing Trust	23,871,363	1,140,550	(22,730,813)	4,211,206	4,211,206	22,730,813	0	2,573,042	29,515,061	25,303,855

FY 2024 CARRYOVER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50000 Federal/State Grants	481,632,412	169,261,295	(312,371,117)	146,205,056	146,205,056	255,494,180	0	44,983,612	446,682,848	300,477,792
50800 Community Development Block Grant	12,508,415	4,395,252	(8,113,163)	5,682,469	5,682,469	8,113,163	0	1,139,523	14,935,155	9,252,686
50810 HOME Investment Partnerships Grant	13,314,644	2,125,570	(11,189,074)	2,385,371	2,385,371	11,189,074	0	(126,549)	13,447,896	11,062,525
S10000 Public School Operating	3,830,361,820	3,468,510,244	(361,851,576)	3,684,556,210	3,684,556,210	0	0	350,730,134	4,035,286,344	350,730,134
S40000 Public School Food and Nutrition Services	143,616,076	106,930,798	(36,685,278)	148,784,280	148,784,280	0	0	(10,921,818)	137,862,462	(10,921,818)
S43000 Public School Adult and Community Education	9,376,138	8,021,305	(1,354,833)	9,566,371	9,566,371	0	0	27,395	9,593,766	27,395
S50000 Public School Grants & Self Supporting Programs	245,036,955	127,442,781	(117,594,174)	95,733,544	95,733,544	0	0	135,740,485	231,474,029	135,740,485
Total Special Revenue Funds	\$6,633,829,693	\$4,787,995,844	(\$1,845,833,849)	\$5,018,416,816	\$5,018,416,816	\$1,222,712,401	\$0	\$861,923,641	\$7,103,052,858	\$2,084,636,042
TOTAL GOVERNMENTAL FUNDS	\$11,410,523,059	\$7,663,108,008	(\$3,747,415,051)	\$7,897,234,580	\$7,897,234,580	\$2,477,626,866	\$3,032,256	\$1,364,225,550	\$11,742,119,252	\$3,844,884,672
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$46,803,163	\$27,589,838	(\$19,213,325)	\$35,165,012	\$35,165,012	\$130,667	\$0	\$7,200,000	\$42,495,679	\$7,330,667
60010 Department of Vehicle Services	111,195,899	93,358,766	(17,837,133)	97,220,954	97,220,954	13,988,658	0	50,181	111,259,793	14,038,839
60020 Document Services	9,796,594	9,484,120	(312,474)	9,619,993	9,619,993	168,378	0	0	9,788,371	168,378
60030 Technology Infrastructure Services	69,769,325	56,017,484	(13,751,841)	57,481,183	57,481,183	7,138,656	0	10,576,198	75,196,037	17,714,854
60040 Health Benefits	245,443,928	198,475,298	(46,968,630)	199,481,539	199,481,539	0	0	53,174,409	252,655,948	53,174,409
S60000 Public School Insurance	25,103,823	23,061,906	(2,041,917)	23,782,643	23,782,643	0	0	2,509,746	26,292,389	2,509,746
S62000 Public School Health and Flexible Benefits	600,928,137	555,188,888	(45,739,249)	627,036,637	627,036,637	0	0	(39,677,667)	587,358,970	(39,677,667)
Total Internal Service Funds	\$1,109,040,869	\$963,176,300	(\$145,864,569)	\$1,049,787,961	\$1,049,787,961	\$21,426,359	\$0	\$33,832,867	\$1,105,047,187	\$55,259,226
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$142,664,334	\$134,430,161	(\$8,234,173)	\$134,866,304	\$134,866,304	\$6,366,295	\$0	\$12,608,800	\$153,841,399	\$18,975,095
69020 Sewer Bond Parity Debt Service	40,104,264	38,464,217	(1,640,047)	45,708,354	45,708,354	0	0	0	45,708,354	0
69040 Sewer Bond Subordinate Debt Service	22,321,942	22,321,940	(2)	23,458,744	23,458,744	0	0	0	23,458,744	0
69300 Sewer Construction Improvements	178,923,186	96,916,292	(82,006,894)	95,000,000	95,000,000	82,006,894	0	0	177,006,894	82,006,894
69310 Sewer Bond Construction	300,530,403	63,986,477	(236,543,926)	0	0	236,543,926	0	(35,179,946)	201,363,980	201,363,980
Total Enterprise Funds	\$684,544,129	\$356,119,087	(\$328,425,042)	\$299,033,402	\$299,033,402	\$324,917,115	\$0	(\$22,571,146)	\$601,379,371	\$302,345,969
TOTAL PROPRIETARY FUNDS	\$1,793,584,998	\$1,319,295,387	(\$474,289,611)	\$1,348,821,363	\$1,348,821,363	\$346,343,474	\$0	\$11,261,721	\$1,706,426,558	\$357,605,195
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$12,089,363	\$11,102,769	(\$986,594)	\$12,702,072	\$12,702,072	\$0	\$0	(\$1,457,465)	\$11,244,607	(\$1,457,465)
70040 Mosaic District Community Development Authority	4,880,561	4,880,561	0	4,878,700	4,878,700	0	0	0	4,878,700	0
Total Agency Funds	\$16,969,924	\$15,983,330	(\$986,594)	\$17,580,772	\$17,580,772	\$0	\$0	(\$1,457,465)	\$16,123,307	(\$1,457,465)
Trust Funds										
73000 Employees' Retirement Trust	\$480,881,724	\$472,914,585	(\$7,967,139)	\$494,970,850	\$494,970,850	\$0	\$0	\$0	\$494,970,850	\$0
73010 Uniformed Employees Retirement Trust	171,871,380	166,937,132	(4,934,248)	171,411,921	171,411,921	0	0	0	171,411,921	0
73020 Police Retirement Trust	135,679,377	134,583,278	(1,096,099)	144,653,225	144,653,225	0	0	0	144,653,225	0
73030 OPEB Trust	24,140,732	13,854,834	(10,285,898)	15,752,812	15,752,812	0	0	0	15,752,812	0
S71000 Educational Employees' Retirement	234,613,815	228,577,988	(6,035,827)	244,042,736	244,042,736	0	0	38,004	244,080,740	38,004
S71100 Public School OPEB Trust	18,302,500	18,256,953	(45,547)	18,563,500	18,563,500	0	0	0	18,563,500	0
Total Trust Funds	\$1,065,489,528	\$1,035,124,770	(\$30,364,758)	\$1,089,395,044	\$1,089,395,044	\$0	\$0	\$38,004	\$1,089,433,048	\$38,004
TOTAL FIDUCIARY FUNDS	\$1,082,459,452	\$1,051,108,100	(\$31,351,352)	\$1,106,975,816	\$1,106,975,816	\$0	\$0	(\$1,419,461)	\$1,105,556,355	(\$1,419,461)
TOTAL APPROPRIATED FUNDS	\$14,286,567,509	\$10,033,511,495	(\$4,253,056,014)	\$10,353,031,759	\$10,353,031,759	\$2,823,970,340	\$3,032,256	\$1,374,067,810	\$14,554,102,165	\$4,201,070,406
Less: Internal Service Funds ¹	(\$1,109,040,869)	(\$963,176,300)	\$145,864,569	(\$1,049,787,961)	(\$1,049,787,961)	(\$21,426,359)	\$0	(\$33,832,867)	(\$1,105,047,187)	(\$55,259,226)
NET EXPENDITURES	\$13,177,526,640	\$9,070,335,195	(\$4,107,191,445)	\$9,303,243,798	\$9,303,243,798	\$2,802,543,981	\$3,032,256	\$1,340,234,943	\$13,449,054,978	\$4,145,811,180

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

FY 2024 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2024 Estimate	FY 2024 Actual	Increase/ (Decrease)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2025 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$2,195,495	\$1,686,783	(\$508,712)	\$1,778,532	\$1,778,532	\$249	\$0	\$0	\$1,778,781	\$249
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$73,103	\$10,640	(\$62,463)	\$18,799	\$18,799	\$62,463	\$0	\$0	\$81,262	\$62,463
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$22,823,767	\$2,913,321	(\$19,910,446)	\$3,922,547	\$3,922,547	\$18,447,462	\$0	\$1,350,510	\$23,720,519	\$19,797,972
81400 FCRHA Asset Management	136,683,651	1,230,968	(135,452,683)	374,345	374,345	3,393,215	0	141,929,664	145,697,224	145,322,879
81500 Housing Grants and Projects	3,983,634	2,653,014	(1,330,620)	3,393,060	3,393,060	91,417	0	253,239	3,737,716	344,656
Total Other Housing Funds	\$163,491,052	\$6,797,303	(\$156,693,749)	\$7,689,952	\$7,689,952	\$21,932,094	\$0	\$143,533,413	\$173,155,459	\$165,465,507
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$89,872,294	\$78,717,936	(\$11,154,358)	\$89,207,253	\$89,207,253	\$623,350	\$0	\$3,988,153	\$93,818,756	\$4,611,503
Total Annual Contribution Contract	\$89,872,294	\$78,717,936	(\$11,154,358)	\$89,207,253	\$89,207,253	\$623,350	\$0	\$3,988,153	\$93,818,756	\$4,611,503
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$253,363,346	\$85,515,239	(\$167,848,107)	\$96,897,205	\$96,897,205	\$22,555,444	\$0	\$147,521,566	\$266,974,215	\$170,077,010
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue and Operating	\$58,959,455	\$56,178,714	(\$2,780,741)	\$56,021,882	\$56,021,882	\$512,505	\$0	\$1,413,390	\$57,947,777	\$1,925,895
Capital Projects Funds										
80300 Park Improvements	\$34,829,853	\$5,956,589	(\$28,873,264)	\$0	\$0	\$28,873,264	\$0	\$6,585,503	\$35,458,767	\$35,458,767
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$93,789,308	\$62,135,303	(\$31,654,005)	\$56,021,882	\$56,021,882	\$29,385,769	\$0	\$7,998,893	\$93,406,544	\$37,384,662
TOTAL NON-APPROPRIATED FUNDS	\$349,421,252	\$149,347,965	(\$200,073,287)	\$154,716,418	\$154,716,418	\$52,003,925	\$0	\$155,520,459	\$362,240,802	\$207,524,384

ATTACHMENT II:
SUMMARY OF GENERAL FUND RECEIPTS

SUMMARY OF GENERAL FUND RECEIPTS

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Category	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2024 Actual	Change from the FY 2024 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$3,219,286,874	\$3,372,250,645	\$3,377,500,645	\$3,381,502,452	\$4,001,807	0.1%
Personal Property Taxes - Current and Delinquent ¹	\$770,964,756	\$737,455,015	\$748,307,017	\$764,859,419	\$16,552,402	2.2%
Other Local Taxes	\$609,266,024	\$608,008,172	\$609,246,843	\$624,282,333	\$15,035,490	2.5%
Permits, Fees and Regulatory Licenses	\$9,839,241	\$9,835,922	\$9,788,910	\$9,779,071	(\$9,839)	(0.1%)
Fines and Forfeitures	\$7,873,896	\$7,476,019	\$8,380,710	\$8,124,450	(\$256,260)	(3.1%)
Revenue from Use of Money/Property	\$118,639,690	\$126,702,223	\$156,635,315	\$176,769,306	\$20,133,991	12.9%
Charges for Services	\$62,976,188	\$63,309,540	\$67,566,065	\$67,935,000	\$368,935	0.5%
Commonwealth and Federal Government ¹	\$154,657,550	\$155,300,858	\$155,679,257	\$168,845,219	\$13,165,962	8.5%
Recovered Costs / Other Revenue	\$19,823,365	\$17,419,244	\$18,234,080	\$20,901,224	\$2,667,144	14.6%
Total Revenue	\$4,973,327,584	\$5,097,757,638	\$5,151,338,842	\$5,222,998,474	\$71,659,632	1.4%
Transfers In	\$19,712,936	\$9,864,707	\$9,864,707	\$9,864,707	\$0	0.0%
Total Receipts	\$4,993,040,520	\$5,107,622,345	\$5,161,203,549	\$5,232,863,181	\$71,659,632	1.4%

¹ 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 2024 are \$5,232,863,181, an increase of \$71,659,632, or 1.4 percent, over the *FY 2024 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. The Federal Reserve has kept the Fed funds rate unchanged since August 2023, which continued to impact the amount of interest revenue the County earned on its investment portfolio, generating almost \$156 million more than FY 2022 and almost \$58 million more than FY 2023. FY 2024 General Fund revenues increased 5.0 percent over the FY 2023 level.

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2025 revenue estimates at this time. Staff will monitor economic conditions closely to determine the impact on various revenue sources and any necessary FY 2025 revenue adjustments will be made as part of the fall 2024 review or during the *FY 2025 Third Quarter Review*.

SUMMARY OF GENERAL FUND RECEIPTS

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REAL PROPERTY TAXES

REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$3,219,286,874	\$3,372,250,645	\$3,377,500,645	\$3,381,502,452	\$4,001,807	0.1%

Total Real Estate Taxes in FY 2024 are \$3,381,502,452, an increase of \$4,001,807, or 0.1 percent, over the *FY 2024 Revised Budget Plan* estimate. This net increase is primarily due to lower than projected exonerations and tax relief, and higher than projected Public Service Corporations (PSC) levy. The collection rate achieved in FY 2024 is 99.60 percent. FY 2024 Real Estate Current Tax revenue reflects an increase of 5.2 percent over FY 2023.

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$770,964,756	\$737,455,015	\$748,307,017	\$764,859,419	\$16,552,402	2.2%

Total Personal Property Taxes in FY 2024 are \$764,859,419, an increase of \$16,552,402, or 2.2 percent, over the *FY 2024 Revised Budget Plan* estimate. FY 2024 collections for Current Personal Property Taxes are \$731,857,530, an increase of \$10,565,374 over the *FY 2024 Revised Budget Plan* estimate. Of the total FY 2024 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 96.6 percent was achieved in FY 2024 on the taxpayer's portion of the Personal Property tax levy. FY 2024 Personal Property Current Tax revenue reflects a decrease of 0.9 percent from FY 2023 primarily due to a decline in the average vehicle levy, partially offset by an increase in the vehicle volume in the County. In FY 2024, the average vehicle levy declined by 4.8 percent compared to FY 2023, while the number of vehicles registered in the County increased by 3.4 percent. Due to pandemic related supply chain disruptions and shortages of computer chips, car prices moved significantly higher during the pandemic. 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), and subsequently adopted a vehicle assessment ratio of 90 percent of the trade-in value for Tax Year 2023 (FY 2024). Normally, vehicles are assessed at 100 percent of the trade-in value.

FY 2024 Delinquent Personal Property Taxes are \$33,001,889, an increase of \$5,987,028, or 22.2 percent, over the *FY 2024 Revised Budget Plan* estimate as a result of significant collection activity by the Department of Tax Administration (DTA).

SUMMARY OF GENERAL FUND RECEIPTS

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OTHER LOCAL TAXES

Actual FY 2024 collections for Other Local Taxes are \$624,282,333, a net increase of \$15,035,490, or 2.5 percent, over the *FY 2024 Revised Budget Plan* estimate of \$609,246,843. This increase is primarily due to higher-than-expected Business, Professional, and Occupational License (BPOL) Tax, Transient Occupancy Tax, Bank Franchise Tax, and Recordation/Deed of Conveyance Tax receipts, partially offset by lower-than-expected Sales Tax.

LOCAL SALES TAX

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$240,066,647	\$247,849,578	\$243,988,880	\$243,239,087	(\$749,793)	(0.3%)

Actual FY 2024 Sales Tax receipts are \$243,239,087, a decrease of \$749,793, or 0.3 percent, from the *FY 2024 Revised Budget Plan* estimate. The decrease is primarily due to lower than anticipated receipts towards the end of the fiscal year as a result of refunds and corrections processed by the state in the amount of \$2.2 million. During the fall 2023 revenue review, the FY 2024 estimate was reduced a total of \$3.9 million based on actual FY 2023 collections and year-to-date receipts, representing a projected increase of 1.6 percent over FY 2023. Actual FY 2024 Sales tax receipts reflect an increase of 1.3 percent compared to the FY 2023 level.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$195,040,792	\$191,720,120	\$197,971,425	\$203,891,140	\$5,919,715	3.0%

Actual FY 2024 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$203,891,140, an increase of \$5,919,715, or 3.0 percent, over the *FY 2024 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 2024 receipts increased 4.5 percent over FY 2023. In FY 2024, the combined Consultant and Business Service Occupations categories, which represent almost 43 percent of total BPOL receipts, increased 4.9 percent over the FY 2023 level, while the Professional Occupations category, which represents 12 percent of total BPOL receipts, increased 12.7 percent. The Retail category, which represents almost 19 percent of total BPOL receipts, increased only 0.7 percent over FY 2023. Heavily impacted by the pandemic disruptions, the Hotels/Motels category continued to recover, increasing 19.3 percent in FY 2024.

TRANSIENT OCCUPANCY TAX

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$22,259,139	\$23,077,522	\$23,550,000	\$24,122,618	\$572,618	2.4%

Actual FY 2024 receipts from the Transient Occupancy Tax (TOT) are \$24,122,618, an increase of \$572,618, or 2.4 percent, over the *FY 2024 Revised Budget Plan* estimate. FY 2024 TOT revenue has surpassed the pre-pandemic collection levels, primarily as a result of higher hotel average daily rates (ADR)

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and higher hotel occupancy rates. Due to the impact of the COVID-19 pandemic, TOT collections decreased almost 58 percent in FY 2021. Collections increased 135.8 percent and 42.2 percent in FY 2022 and FY 2023 respectively, while FY 2024 receipts reflect a growth rate of 8.4 percent.

BANK FRANCHISE TAX

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$30,927,958	\$26,078,885	\$28,991,958	\$31,009,673	\$2,017,715	7.0%

Actual FY 2024 Bank Franchise Tax revenue is \$31,009,673, an increase of \$2,017,715, or 7.0 percent, over the *FY 2024 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. During the fall 2023 revenue review, the FY 2024 estimate was increased a total of \$2.9 million reflecting the average collections in the previous two fiscal years. Actual Bank Franchise Tax receipts increased only 0.3 percent in FY 2024, after increasing 14.3 percent in FY 2023.

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$27,817,612	\$27,632,106	\$22,964,570	\$25,339,824	\$2,375,254	10.3%

Actual FY 2024 Recordation and Deed of Conveyance Tax revenue is \$25,339,824, an increase of \$2,375,254, or 10.3 percent, over the *FY 2024 Revised Budget Plan* estimate. During the fall 2023 revenue review, the FY 2024 estimate was reduced a total of \$4.7 million based on actual FY 2023 collections and year-to-date receipts, representing a projected decrease of 17.4 percent from FY 2023. Collections through November 2023 were 23.6 percent down; however, receipts were stronger in the remainder of the fiscal year. In FY 2024, Recordation Taxes decreased 8.8 percent compared to FY 2023, while Deed of Conveyance Taxes decreased 9.3 percent. The decline was the result of higher mortgage interest rates, lower mortgage refinancing activity, and lower volume of home sales.

REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2024 revenue from the Use of Money and Property is \$176,769,306, an increase of \$20,133,991, or 12.9 percent, over the *FY 2024 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

INVESTMENT INTEREST

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$116,296,231	\$124,501,922	\$154,435,014	\$174,136,103	\$19,701,089	12.8%

Actual FY 2024 Interest on Investments is \$174,136,103, an increase of \$19,701,089, or 12.8 percent, over the *FY 2024 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 share of interest earnings attributable to the General Fund. The actual

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FY 2024 average portfolio of \$5,124.9 million earned a yield of 4.33 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 82.74 percent. FY 2024 Investment Interest revenue increased almost \$58 million compared to the FY 2023 level as a result of tight monetary policy by the Federal Reserve, which maintained the Fed funds rate unchanged since August 2023 to combat persistently high inflation.

RECOVERED COSTS / OTHER REVENUE

RECOVERED COSTS / OTHER REVENUE

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$19,823,365	\$17,419,244	\$18,234,080	\$20,901,224	\$2,667,144	14.6%

Actual FY 2024 Revenue from Recovered Costs/Other Revenue is \$20,901,224, a net increase of \$2,667,144, or 14.6 percent, over the *FY 2024 Revised Budget Plan* estimate. The increase is primarily due to increased revenue associated with billings for the City of Fairfax and City of Falls Church Shared Public Assistance Expenses reimbursements in FY 2024.

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT¹

FY 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2024 Actual	Increase/ (Decrease)	Percent Change
\$154,657,550	\$155,300,858	\$155,679,257	\$168,845,219	\$13,165,962	8.5%

¹ 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 2024 Revenue from the Commonwealth and Federal Government is \$168,845,219, a net increase of \$13,165,962, or 8.5 percent, over the *FY 2024 Revised Budget Plan* estimate. The increase is primarily due to additional revenue associated with reimbursable expenditures for public assistance programs, as well as higher state reimbursement revenue for the Juvenile and Domestic Relations District Court.

ATTACHMENT III:

**SUMMARY OF SIGNIFICANT GENERAL FUND
EXPENDITURE VARIANCES**

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2024 was \$168,944,389. Of this amount, \$49.26 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 **\$901,529**

The agency balance of \$901,529 is 11.8 percent of the FY 2024 approved funding level. The balance is primarily attributable to Personnel Services savings due to vacancies.

Agency 02, Office of the County Executive **\$2,071,021**

The agency balance of \$2,071,021 is 20.4 percent of the FY 2024 approved funding level. Of this amount, \$1,026,551 is included as encumbered carryover in FY 2025 mainly associated with the collective bargaining, One Fairfax and environmental initiatives. The remaining balance of \$1,044,470 is primarily attributable to savings in Personnel Services due to vacant positions during the fiscal year.

Agency 08, Facilities Management Department **\$5,497,268**

The agency balance of \$5,497,268 is 7.5 percent of the FY 2024 approved funding level. Of this amount, \$4,817,402 is included as encumbered carryover in FY 2025. The remaining balance of \$679,866 is primarily attributable to savings of \$996,055 in Personnel Services and \$3,019 in Operating Expenses. These savings are partially offset by \$319,208 in lower than anticipated Recovered Costs.

Agency 11, Department of Human Resources **\$701,189**

The agency balance of \$701,189 is 6.0 percent of the FY 2024 approved funding level. Of this amount, \$574,861 is included as encumbered carryover in FY 2025, mainly associated with support for collective bargaining and benefits consulting services. The remaining balance of \$126,328 is primarily attributable to savings in Operating Expenses.

Agency 12, Department of Procurement and Material Management **\$2,143,386**

The agency balance of \$2,143,386 is 21.0 percent of the FY 2024 approved funding level. Of this amount, \$1,185,494 is included as encumbered carryover in FY 2025 mainly associated with software subscriptions, warehouse projects, and a procurement disparity study. The remaining balance of \$957,892 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 15, Office of Elections **\$1,818,199**

The agency balance of \$1,818,199 is 14.6 percent of the FY 2024 approved funding level. Of this amount, \$816,475 is included as encumbered carryover in FY 2025 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 Warehouse. The remaining balance of \$1,001,724 is primarily attributable to savings in Personnel Services due to vacant positions and a decrease in the amount of funding required for the March 2024 Primary Election.

Agency 17, Office of the County Attorney **\$1,733,444**

The agency balance of \$1,733,444 is 15.2 percent of the FY 2024 approved funding level. Of this amount, \$896,582 is included as encumbered carryover in FY 2025 mainly associated with litigation expenses. The remaining balance of \$836,862 is primarily attributable to savings in Personnel Services due to vacant positions throughout the year.

Agency 20, Department of Management and Budget **\$954,010**

The agency balance of \$954,010 is 11.0 percent of the FY 2024 approved funding level. Of this amount, \$281,235 is included as encumbered carryover in FY 2025. The remaining balance of \$672,775 is primarily attributable to position vacancies and savings in operating expenses.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 26, Capital Facilities

\$4,699,089

The agency balance of \$4,699,089 is 24.1 percent of the FY 2024 approved funding level. Of this amount, \$879,549 is included as encumbered carryover in FY 2025. The remaining balance of \$3,819,540 is primarily attributable to savings of \$2,118,422 in Personnel Services due to position vacancies, \$1,472,783 in Operating Expenses primarily due to electricity savings, and higher than anticipated Recovered Costs of \$228,335.

Agency 30, Department of Economic Initiatives

\$605,609

The agency balance of \$605,609 is 23.5 percent of the FY 2024 approved funding level. Of this amount, \$361,423 is included as encumbered carryover in FY 2025 to support economic studies that could not be completed in FY 2024 due to staff turnover. The remaining balance of \$244,186 is primarily attributable to savings of \$237,958 in Personnel Services due to position vacancies and \$6,228 in Operating Expenses.

Agency 35, Department of Planning and Development

\$2,267,272

The agency balance of \$2,267,272 is 12.7 percent of the FY 2024 approved funding level. Of this amount, \$1,492,738 is included as encumbered carryover in FY 2025. The remaining balance of \$774,534 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 38, Department of Housing and Community Development

\$4,975,189

The agency balance of \$4,975,189 is 12.8 percent of the FY 2024 approved funding level. Of this amount, \$4,529,283 is included as encumbered carryover and \$377,126 is included as unencumbered carryover in FY 2025 to support real estate taxes and services to help individuals with disabilities find and retain housing. The remaining balance of \$68,780 is primarily attributable to position vacancies and less than anticipated recovered costs in FY 2024.

Agency 40, Department of Transportation

\$1,825,659

The agency balance of \$1,825,659 is 14.0 percent of the FY 2024 approved funding level. Of this amount, \$748,297 is included as encumbered carryover in FY 2025, primarily for transportation studies, transportation studies, technical consulting support, software licenses, purchase of new and replacement signage, and the commuter benefits program. The remaining balance of \$1,077,362 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2024 and higher than anticipated cost recovery.

Agency 51, Park Authority

\$1,257,450

The agency balance of \$1,257,450 is 3.5 percent of the FY 2024 approved funding level. Of this amount, \$1,055,895 is included as encumbered carryover in FY 2025. The remaining balance of \$201,555 is primarily attributable to savings of \$177,140 in Personnel Services associated with salary vacancies, \$280,059 in Operating Expenses, and \$20,351 in Capital Equipment, partially offset by \$275,995 in lower than expected Recovered Costs.

Agency 52, Fairfax County Public Library

\$1,067,704

The agency balance of \$1,067,704 is 3.0 percent of the FY 2024 approved funding level. Of this amount, \$103,854 is included as encumbered carryover mainly related to professional services. The remaining balance of \$963,850 is primarily attributable to savings in Personnel Savings due to position vacancies.

Agency 57, Department of Tax Administration

\$976,286

The agency balance of \$976,286 is 2.9 percent of the FY 2024 approved funding level. Of this amount, \$700,948 is included as encumbered carryover in FY 2025. The remaining balance of \$275,338 is primarily attributable to savings of \$254,541 in Personnel Services due to position vacancies, and \$20,797 in Operating Expenses.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 67, Department of Family Services

\$4,869,116

The agency balance of \$4,869,116 is 2.9 percent of the FY 2024 approved funding level. Of this amount, \$2,798,506 is included as encumbered carryover in FY 2025. The remaining balance of \$2,070,610 is primarily attributable to savings of \$1,727,124 in Personnel Services due to position vacancies, as well as savings of \$668,831 in Operating Expenses due primarily to lower expenditures within the Healthy Minds Fairfax and Children's Services Act programs, offset by a balance of \$325,345 Work Performed for Others.

Agency 71, Health Department

\$13,604,196

The agency balance of \$13,604,196 is 14.7 percent of the FY 2024 approved funding level. Of this amount, \$2,856,451 is included as encumbered carryover in FY 2025 mainly to support health related service contracts, and \$100,000 as unencumbered carryover to fund sexually transmitted infection services. The remaining balance of \$10,647,745 is primarily attributable to savings in Personnel Services due to vacant positions.

Agency 79, Department of Neighborhood and Community Services

\$10,705,819

The agency balance of \$10,705,819 is 9.1 percent of the FY 2024 approved funding level. Of this amount, \$7,189,475 is included as encumbered carryover and \$373,031 is included as unencumbered carryover to support the Health and Human Services Innovation Fund in FY 2025. The remaining balance of \$3,143,313 is primarily attributable to \$3,758,548 in Personnel Services and \$596,492 in Operating Expenses due to reduced operations and significant recruitment challenges in the SACC program and a balance of \$26,691 in Capital Equipment, offset by a balance of \$1,238,417 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation.

Agency 80, Circuit Court and Records

\$654,223

The agency balance of \$654,223 is 4.5 percent of the FY 2024 approved funding level. Of this amount, \$354,941 is included as encumbered carryover in FY 2025. The remaining balance of \$299,282 is primarily attributable to \$264,409 in Personnel Services and \$34,873 in Operating Expenses.

Agency 81, Juvenile and Domestic Relations District Court

\$4,217,619

The agency balance of \$4,217,619 is 13.9 percent of the FY 2024 approved funding level. Of this amount, \$177,964 is included as encumbered carryover in FY 2025. The remaining balance of \$4,039,655 is primarily attributable to \$2,480,386 in Personnel Services due to vacancies, \$1,576,018 in Operating Expenses, \$114,000 in unanticipated Recovered Cost, and \$97,251 in Capital Equipment.

Agency 82, Office of the Commonwealth's Attorney

\$799,953

The agency's balance of \$799,953 is 8.3 percent of the FY 2024 approved funding level. Of this amount, \$67,050 is included as encumbered carryover in FY 2025. The remaining balance of \$732,903 is primarily attributable to \$650,696 in personnel and \$82,207 in operating expenses.

Agency 85, General District Court

\$1,230,137

The agency's balance of \$1,230,137 is 19.0 percent of the FY 2024 approved funding level. Of this amount, \$244,079 is included as encumbered carryover in FY 2025. The remaining balance of \$986,058 is primarily attributable to \$984,518 in Personnel Services and \$1,540 in Operating Expenses.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund **\$59,224,749**

The stimulus fund balance of \$59,224,749 is 50.2 percent of the FY 2024 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the America 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 **\$10,800,714**

The agency balance of \$10,800,714 is 2.2 percent of the FY 2024 approved funding level, primarily attributable to savings in employer contributions to health plans, retirement systems, and FICA.

Agency 90, Police Department **\$4,854,313**

The agency balance of \$4,854,313 is 1.8 percent of the FY 2024 approved funding level. Of this amount, \$4,424,968 is included as encumbered carryover in FY 2025. The remaining balance of \$429,345 is attributable to savings of \$271,340 in Operating Expenses, \$113,319 in higher than anticipated Recovered Costs, and \$44,686 in Capital Equipment due to lower than anticipated equipment costs.

Agency 91, Office of the Sheriff **\$5,565,304**

The agency balance of \$5,565,304 is 6.8 percent of the FY 2024 approved funding level. Of this amount, \$3,582,296 is included as encumbered carryover in FY 2025. The remaining balance of \$1,983,008 is attributable to savings of \$1,691,632 in Personnel Services due to vacancies, \$284,568 in Operating Expenses, and \$6,808 in Capital Equipment due to lower than anticipated equipment costs.

Agency 92, Fire and Rescue Department **\$6,262,788**

The agency balance of \$6,262,788 is 2.4 percent of the FY 2024 approved funding level. Of this amount, \$5,677,454 is included as encumbered carryover in FY 2025. The remaining balance of \$585,334 is attributable to savings of \$273,888 in Personnel Services due to vacancies and \$311,445 in Operating Expenses, and \$1 in Capital Equipment.

Agency 93, Department of Emergency Management and Security **\$2,276,959**

The agency balance of \$2,276,959 is 22.9 percent of the FY 2024 approved funding level. Of this amount, \$1,451,987 is included as encumbered carryover and \$200,000 is included as unencumbered carryover to support security services at library branch locations in FY 2025. The remaining balance of \$624,972 is attributable to savings of \$75,316 in Personnel Services and \$549,656 in Operating Expenses.

Agency 96, Department of Animal Sheltering **\$1,023,354**

The agency balance of \$1,023,354 is 16.2 percent of the FY 2024 approved funding level. Of this amount, \$48,569 is included as encumbered carryover in FY 2025. The remaining balance of \$974,785 is attributable to savings of \$733,639 in Personnel Services due to the filling of vacancies to staff the Lorton Campus and \$241,146 in Operating Expenses.

Agency 97, Department of Code Compliance **\$535,917**

The agency balance of \$535,917 is 9.8 percent of the FY 2024 approved funding level. The balance is primarily attributable to savings of \$340,778 in Personnel Services due to position vacancies and savings of \$195,139 in Operating Expenses.

ATTACHMENT IV:

**EXPLANATION OF
GENERAL FUND UNENCUMBERED**

GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

A total of \$3.03 million for General Fund unencumbered items is required as part of the *FY 2024 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 2025 funding level. Details are included in the write-ups, which follow:

Agency 38, Department of Housing and Community Development

\$377,126

Funding of \$377,126 includes \$239,541 required to support Pathway Homes Community Support Specialists to help individuals with intellectual and developmental disabilities find and retain housing. The remaining \$137,585 is included to support the payment of real estate taxes for Little River Glen I and IV. These properties were historically exempted from real estate taxes by the General Assembly under a now-defunct State Code provision, but as a result of the reclassification under new ownership to qualify for tax credits to support the renovation of 120 senior housing units and 60 new senior housing units, the properties will now be subject to real estate tax.

Agency 71, Health Department

\$100,000

Funding of \$100,000 is associated with critical safety net services for sexually transmitted infections, including HIV/AIDS, previously funded in the region by the state. These funds are necessary to support testing, prevention, treatment, and support services to Fairfax County residents.

Agency 79, Department of Neighborhood and Community Services

\$373,031

Funding of \$373,031 is required for 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

\$1,982,099

Funding of \$1,982,099 is required to re-appropriate the remaining balance of the Hiring Incentive Program Reserve in Agency 87, Unclassified Administrative Expenses. 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 93, Department of Emergency Management and Security

\$200,000

Funding of \$200,000 is required for increased security staffing at library branch locations. For the past several years, Fairfax County Public Library has used security guards to break patterns of undesirable behavior in branches, including incidents of physically threatening behavior, substance use, vandalism, stalking, and other infractions.

ATTACHMENT V:
FEDERAL/STATE GRANT FUND

FEDERAL/STATE GRANT FUND

Attachment V

As part of the *FY 2024 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$300,477,788 from \$146,205,056 to \$446,682,844. Of this amount, \$40,928,965 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, Department of Public Safety Communications, Department of Animal Sheltering, Emergency Preparedness, funding associated with the COVID-19 pandemic as well as Opioid Settlement funds. In addition, an increase of \$255,494,177 represents the carryover of unexpended FY 2024 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve totaling \$4,054,646.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$11,912,832. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$9,145,914 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by a decrease of \$145,949 associated with the Local Cash Match requirements for a new award in the Department of Family Services and \$1,287,728 for FY 2025 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased by \$205,961,494 from \$141,120,136 to \$347,081,630. This increase includes \$40,783,016 associated with adjustments to existing, supplemental and new grant awards, and \$165,178,478 in revenues anticipated to be received in FY 2025 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$5,084,920, representing the new Local Cash Match requirements anticipated in FY 2025. The FY 2025 Revised Local Cash Match totals \$21,793,770, an increase of \$16,708,850 over the FY 2025 Adopted level of \$5,084,920. This increase includes \$7,562,936 in unexpended agency Local Cash Match, \$7,649,932 in the Local Cash Match reserve grant, \$459 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$1,495,523 in remaining FY 2024 Local Cash Match that was not appropriated to grants.

An amount of \$10,248,333 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 \$459 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 \$742,265, a decrease of \$1 from the FY 2024 Revised Budget Plan total of \$742,266.

FEDERAL/STATE GRANT FUND

Attachment V

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:

Office of Human Rights and Equity Programs

- 1390001-2019 - EEOC Grant - Workshare Agreement 2019
- 1390001-2020 - EEOC Grant - Workshare Agreement 2020

Department of Transportation

- 1400022-2022 - Employer Services
- 1400022-2023 - Employer Services
- 1400079-2012 - Rt1-PH5-Quander Rd to Hotel Complex SW
- 1400081-2012 - Rt1-PH5-Mount Eagle Drive SW
- 1400082-2012 - Rt1-PH5-Russell Rd to Roxbury Dr SW
- 1400083-2012 - Rt1-PH5-Gregory Dr to Russell Rd SW
- 1400084-2012 - Rt1-PH5-Frye Rd to Radford Ave SW
- 1400087-2012 - Rt1-PH5-Engleside St to Forest Pl SW
- 1400090-2022 - Fairfax Connector Transit Stores
- 1400105-2013 - Tysons Metrorail Station Access Management Study (TMSAMS) Reserve
- 1400107-2013 - Scotts Run Walk
- 1400139-2015 - Reston Bike Share Infrastructure
- 1400146-2018 - Providence Bikeshare
- 1400151-2019 - Vienna Merrifield Bike Share Expansion
- 1400156-2020 - Connected Autonomous Vehicle (CAV) Demonstration Project
- 1400156-2022 - Connected Autonomous Vehicle (CAV) Demonstration Project

Department of Family Services

- 1670004-2021 - Workforce Innovation and Opportunity Act (WIOA) - Adult
- 1670006-2021 - Workforce Innovation and Opportunity Act (WIOA) - Dislocated Worker
- 1670082-2022 - VOCA Victims Services Grant Program

Health Department

- 1710002-2019 - Women Infant and Children Grant
- 1710002-2021 - Women Infant and Children (WIC) Grant
- 1710002-2022 - Women Infant and Children (WIC) Grant
- 1710004-2020 - Tuberculosis Grant
- 1710007-2022 - WIC Breastfeeding Peer Counselor Program
- 1710011-2022 - Tuberculosis Outreach Workers
- 1710013-2022 - Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program
- 1710026-2022 - Virginia Foundation for Healthy Youth (VFHY) - Fairfax Food Council
- 1710026-2023 - Virginia Foundation for Healthy Youth (VFHY) - Fairfax Food Council

FEDERAL/STATE GRANT FUND

Attachment V

- 1710032-2023 - Immunization Action Plan - Pan Flu Grant
- 1710045-2022 - Public Health Workforce Development

Fairfax-Falls Church Community Services Board

- 1760004-2017 - Regional Discharge Assistance Program
- 1760004-2018 - Regional Discharge Assistance Program
- 1760013-2017 - Homeless Assistance Program, PATH
- 1760013-2018 - Homeless Assistance Program, PATH
- 1760013-2019 - Homeless Assistance Program, PATH
- 1760013-2020 - Homeless Assistance Program, PATH
- 1760013-2021 - Homeless Assistance Program, PATH
- 1760027-2021 - Regional Mental Health Deaf Services
- 1760036-2020 - Mental Health Crisis Intervention Team (CIT) Assessment Site
- 1760036-2021 - Mental Health Crisis Intervention Team (CIT) Assessment Site
- 1760036-2022 - Mental Health Crisis Intervention Team (CIT) Assessment Site
- 1760037-2017 - BeWell, SAMHSA
- 1760037-2019 - BeWell, SAMHSA
- 1760042-2021 - Regional Community Support Center
- 1760052-2019 - Drug Court, Dept of Justice, Bureau of Justice Assistance
- 1760056-2022 - VA State Opioid Response (SOR), Recovery

Department of Neighborhood and Community Services

- 1790002-2024 - Creative Communities Partnership Grant
- 1790028-2021 - Early Head Start USDA - GMV
- 1790029-2021 - Early Head Start CCP & Expansion USDA - GMV
- 1790047-2023 - Head Start USDA - All Programs
- 1790052-2023 - Resilience Week Workshops - 2023

Circuit Court and Records

- 1800003-2023 - Virginia Circuit Court Records Preservation Program

Police Department

- 1900014-2022 - JAG Fairfax County Police Department (FCPD) Equipment
- 1900014-2023 - JAG Fairfax County Police Department (FCPD) Equipment

Fire and Rescue Department

- 1920001-2008 - Fire Programs 2008
- 1920001-2011 - Fire Programs 2011
- 1920002-2017 - EMS Four for Life
- 1920019-2020 - Fire Prevention and Safety - PY 2020
- 1920040-2016 - Assistance to Firefighters Grant (AFG) - 2016
- 1920088-2019 - Assistance to Firefighters Grant (AFG) Regional - PY 2019

FEDERAL/STATE GRANT FUND

Attachment V

Emergency Preparedness

- 1HS0009-2022 - Technical Rescue Team (FRD)
- 1HS0011-2021 - Radio Cache Support - NoVA (FRD)
- 1HS0035-2018 - NCR Regional Preparedness Program (OEM)
- 1HS0035-2019 - NCR Regional Preparedness Program (OEM)
- 1HS0035-2020 - NCR Regional Preparedness Program (OEM)
- 1HS0035-2021 - NCR Regional Preparedness System (DEMS)
- 1HS0038-2019 - EMNet (OEM)
- 1HS0040-2021 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0041-2014 - UASI Intel Analyst (FRD)
- 1HS0047-2021 - UASI Radio Cache - Maintenance (FRD)
- 1HS0050-2018 - Mass Notification and Communications (OEM)
- 1HS0050-2019 - Mass Notification and Communications (OEM)
- 1HS0050-2020 - Mass Notification and Communications (OEM)
- 1HS0050-2021 - Mass Notification and Communications (DEMS)
- 1HS0052-2019 - WebEOC Maintenance (OEM)
- 1HS0052-2020 - WebEOC Maintenance (OEM)
- 1HS0082-2021 - Incident Management Team Sustainment (FRD)
- 1HS0088-2022 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0090-2021 - Swiftwater/Flood Rescue Team (FRD)

COVID-19 Funding

- 1CV3801-2020 - Emergency Solutions Grant COVID-19
- 1CV5202-2022 - Emergency Connectivity Fund (ECF) Program
- 1CV6718-2022 - Adult Protective Services (APS) - COVID-19 Relief
- 1CV7103-2020 - State Funded COVID-19 Testing - CARES Act
- 1CV7106-2020 - COVID-19 - Community Health Workers for Quarantine and Isolation Support
- 1CV7601-2021 - SAMHSA COVID-19 Emergency Grant

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

\$12,470,576

An increase of \$12,470,576 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- A net increase of \$173,688 to both revenues and expenditures is included for the Reston Metrorail Access Group (RMAG) Grants, 1400094-2013 through 1400104-2013, as a result of funding adjustments from the Virginia Department of Transportation as projects approach completion. This funding supports the preliminary engineering, right-of-way and utilities, and construction expenses of transportation improvements in the vicinity of Reston Metrorail stations. There are no positions associated with this grant and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

- An increase of \$96,888 to both revenues and expenditures is included for the Route 28 Widening Grant, 1400143-2017, in order to support change orders required to complete the project, supported by the Virginia Department of Transportation (VDOT). There are no positions associated with this grant and the adjustment does not affect the Local Cash Match, which is supported by Northern Virginia Transportation Authority (NVTa) 70 percent regional funds and NVTa 30 percent local funds in Fund 40010, County and Regional Transportation Projects.
- An increase of \$10,000,000 to both revenues and expenditures is included for the Richmond Highway Bus Rapid Transit (RHBRT) Implementation Right of Way - NVTC, 1400166-2024, as a result of an award from the Northern Virginia Transportation Commission (NVTC). The RHBRT project is planned to extend along Richmond Highway (Route 1) and North Kings Highway from Fort Belvoir to the Huntington Metrorail Station and this award supports a portion of the construction expenses. The balance of the project will be supported by an array of sources, including federal, regional, and local funds. There are no positions associated with this grant and no local cash match is required, but the County is responsible for securing remaining funding for the project.
- An increase of \$2,200,000 to both revenues and expenditures is included for the Trail Access to the Vienna Metrorail Station grant, 1400169-2024, as the result of an award from the Northern Virginia Transportation Commission (NVTC). This grant, supported by I-66 Inside the Beltway toll revenue, will construct a nearly one-mile segment of the I-66 Trail between the Nutley Street interchange at the Vienna Metrorail Station and Blake Lane. There are no local funds required as a match or any positions supported by the grant.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Department of Transportation is \$51,045,834.

Department of Family Services

\$4,404,025

An increase of \$4,404,025 to revenues, expenditures, and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$2,305,243 to both revenues and expenditures is included for the Inova Health System Grant, 1670010-2025, as a result of an award from Inova Health System. Funding covers the personnel costs of 8/8.0 FTE existing grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. The County is under no obligation to continue these positions when the grant funding expires. The grant period is from July 1, 2024, through December 31, 2026. Inova reimburses Fairfax County for 100 percent of all personnel services costs for the positions. There is no Local Cash Match associated with this award.
- An increase of \$350,407 to revenues and expenditures is included for the Long-Term Care Ombudsman Grant, 1670017-2024, 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 against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation, and investigation. The grant period runs from October 1, 2023, through September 30, 2024. Funding will continue to support 3/3.0

FEDERAL/STATE GRANT FUND

Attachment V

FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. It should also be noted that the required Local Cash Match of \$79,684 was reallocated from the Local Cash Match Reserve from Prior Fiscal Years bringing the total program year 2024 funding to \$430,091.

- An increase of \$722,045 to expenditures, revenues, and Local Cash Match is included for the Congregate Meals Grant, 1670019-2024, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding provides one meal a day, five days a week at congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers, and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2023, through September 30, 2024. There are no positions associated with this award. It should also be noted that the required Local Cash Match of \$599,823 was reallocated from the Local Cash Match Reserve from Prior Fiscal Years bringing the total program year 2024 funding to \$1,321,868.
- An increase of \$287,597 to expenditures, revenues, and Local Cash Match is included for the Care Coordination Grant, 1670021-2024, 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, 2023, through September 30, 2024. 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. It should also be noted that the required Local Cash Match of \$274,817 was reallocated from the Local Cash Match Reserve from Prior Fiscal Years bringing the total program year 2024 funding to \$562,414.
- An increase of \$315,775 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2025, as a result of an award from the Virginia Department of Social Services. The funding provides 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 \$145,949 is available from the Anticipated Local Cash Match reserve. The grant period is from June 1, 2024, through May 31, 2025. No positions are associated with this award.
- An increase of \$422,958 to revenues and expenditures is included for the VOCA Victims Services Grant Program, 1670082-2025, 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, 2024, through June 30, 2025. There are 2/2.0 FTE existing 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 2025 Revised Budget Plan* for the Department of Family Services is \$14,574,829.

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Health Department

\$288,349

An increase of \$288,349 to both revenues and expenditures to the Health Department is the result of the following adjustment:

- An increase of \$288,349 to both revenues and expenditures is included for the Public Health Workforce Development Grant, 1710045-2023, as a result of an award from the Virginia Department of Health. The funding will support the Health Department's Workforce Development Unit in developing current and future public health professionals to address existing and emerging public health challenges while delivering culturally and linguistically appropriate services, addressing health disparities, and advancing health equity. The grant period was from July 1, 2023, through June 30, 2024. Funding supports 2/2.0 FTE existing grants 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.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Health Department is \$3,773,592.

Fairfax-Falls Church Community Services Board

\$13,339,248

An increase of \$13,339,248 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$618,218 to both revenues and expenditures is included for the Regional Mental Health Acute Care Grant, 1760003-2024, 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, 2023, to June 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$4,003,562 to both revenues and expenditures is included for the Regional Mental Health Acute Care Grant, 1760003-2025, as a 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 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 extends from July 1, 2024, to June 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$19,060 to both revenues and expenditures is included for the Homeless Assistance Program (PATH) Grant, 1760013-2023, as a result of a supplemental award of federal pass-through funding from the Virginia Department of Behavioral Health and Developmental Services. This funding provides services to individuals with serious mental illness or co-occurring substance use disorders who are homeless or at imminent risk of becoming homeless. Funding will continue to support 3/1.7 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period was from September 1, 2021, through August 31, 2022. There is no Local Cash Match associated with this award.

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- An increase of \$1,935,171 to both revenues and expenditures is included for the Systems Transformation, Excellence, and Performance (STEP-VA) Grant, 1760055-2025, 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 was from July 1, 2023, to June 30, 2024. Funding will continue to support 15/15.0 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 \$118,876 to both revenues and expenditures is included for the Forensic Discharge Planning Grant, 1760058-2025, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will enhance forensic discharge planning services for individuals with serious mental illness at the Adult Detention Center. This grant aligns with the County's Diversion First initiative, which aims to reduce the number of people with mental illness in the County jail. The funding period is July 1, 2024, through June 30, 2025. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$6,500,000 to both revenues and expenditures is included for the Regional Permanent Supportive Housing for Adults with SMI grant, 1760069-2024, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The CSB receives funding from the state in support of Region 2 to address Permanent Supportive Housing (PSH) for individuals with serious mental illness. Permanent Supportive Housing combines a flexible array of voluntary recovery-focused services with access to decent, safe, affordable housing in integrated settings to assist a person with a disability in achieving housing stability. The grant period is from July 1, 2024, to June 30, 2029. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$144,361 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 a supplemental 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 was from July 1, 2023, to June 30, 2024. No positions are associated with this award 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 2025 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$83,920,842.

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Department of Neighborhood and Community Services

\$1,131,030

An increase of \$1,131,030 to both revenues and expenditures to the Department of Neighborhood and Community Services is the result of the following adjustment:

- An increase of \$1,131,030 to both revenues and expenditures is included for the Virginia Early Childhood Foundation (VECF) Mixed Delivery Program Grant, 1790054-2025, as a result of an award from VECF. VECF's Mixed Delivery program provides public funding for full-day, year-round early childhood care and education (ECCE) services for eligible infants, toddlers, two-year-olds, and preschoolers, meeting growing demand for publicly funded ECCE services at private sites that meet the varied needs and preferences of families. The grant supports Fairfax County as the Ready Region Lead Agency to work with other regional leaders, including but not limited to Ready Region shared governance bodies and Family Councils, Head Start and Early Head Start programs, Virginia Preschool Initiative programs, school divisions, ECCE sites, and local social services agencies to implement Mixed Delivery in this region. This includes funding for an existing 1/1.0 FTE grant position for the grant period of performance from July 1, 2024, through June 30, 2025. 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 this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$20,524,364.

Police Department

\$442,442

An increase of \$442,442 to both revenues and expenditures to the Police Department is the result of the following adjustment:

- A net increase of \$442,442 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 \$367,671 is included for grant 1900001-1988, an increase of \$64,142 is included for grant 1900002-1988, an increase of \$825 is included for grant 1900005-1988, and an increase of \$9,804 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.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Police Department is \$5,163,181.

Department of Public Safety Communications

\$300,000

An increase of \$300,000 to both revenues and expenditures to the Department of Public Safety Communications is the result of the following adjustment:

- An increase of \$300,000 to both revenues and expenditures is included for the Virginia E-911 Call Handling Equipment (CHE) Standalone Grant, 1950007-2024, as a result of an award from the Virginia E-911 Services Board. This funding will support the Next Generation 9-1-1 system. The

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grant period runs from July 1, 2024, through July 1, 2025. There are no positions associated with this award and no Local Cash Match is required.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Department of Public Safety Communications is \$446,400.

Department of Animal Sheltering

\$24,721

An increase of \$24,721 to both revenues and expenditures to the Department of Animal Sheltering is the result of the following adjustment:

- An increase of \$24,721 to both revenues and expenditures is included for the DMV Animal Friendly License Plate Grant, 1960001-2000, as a result of an award from the Virginia Department of Motor Vehicles (DMV). These funds represent Fairfax County's share of the Animal Friendly License Plate sales and are used for supporting sterilization programs for dogs and cats. There is no Local Cash Match and no positions are associated with this award.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Department of Animal Sheltering is \$130,742.

Emergency Preparedness

\$200,000

An increase of \$200,000 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustment:

- An increase of \$200,000 to both expenditures and revenues is included for the UASI Cybersecurity Critical Infrastructure Analyst (PD) Grant, 1HS0091-2023, as a result of an award from the U.S. Department of Homeland Security. This funding which passes-through the District of Columbia Homeland Security and Emergency Management Agency acting as the State Administrative Agency, will fund a contracted Cybersecurity and Critical Infrastructure Analyst who supports the National Capital Region by evaluating, analyzing, coordinating, and responding to threats or trends in the region. The grant period runs from September 1, 2023, through May 31, 2025. There are no positions or Local Cash Match associated with this award.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for Emergency Preparedness is \$12,659,063.

COVID-19 Funding

\$6,120,474

An increase of \$6,120,474 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$225,000 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, 2024. There are no positions associated with this award and no Local Cash Match is required.

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- An increase of \$287,867 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 eight months of the third 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, 2024, through October 31, 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 \$4,929,396 to both revenues and expenditures is included for the COVID-19 Contact Tracing and Lab Testing grant, 1CV7112-2024, as a result of an award from the Virginia Department of Health, Office of Epidemiology. This funding will be used to enhance contact tracing and laboratory testing activities related to the COVID-19 pandemic. The grant period is from March 28, 2024, to July 31, 2024. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$152,879 to both revenues and expenditures is included for the COVID-19 Health Disparities Grant, 1CV7120-2024, as a result of an award from the Virginia Department of Health. Funding will support temporary and contract staffing that are critical to address health disparities and inequities in Fairfax Health District. The grant period is from June 1, 2021, through August 31, 2025. There are no positions associated with the award and no Local Cash Match is required.
- An increase of \$325,332 to both revenues and expenditures is included for the Coordinated Specialty Care Program (ARPA) Grant, 1CV7609-2023, as a result of a federal pass-through award from the Virginia Department of Behavioral Health and Developmental Services. Coordinated specialty care (CSC) is a recovery-oriented treatment program for people with first episode psychosis. CSC promotes shared decision making and uses a team of specialists who work with the client to create a personal treatment plan. The grant period runs from November 30, 2022, through September 30, 2025. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$200,000 to both expenditures and revenues is included for the COVID-19 Detection and Mitigation in Confinement at Adult Detention Center (ADC) Grant, 1CV9101-2024, as a result of an award from the Centers for Disease Control and Prevention. This funding which passes through the Virginia Department of Health, Office of Epidemiology acting as the State Administrative Agency, will fund COVID-19 mitigation equipment and supplies to be used throughout the ADC. The grant period runs from July 1, 2024, through July 1, 2026. There are no positions or 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 2025 Revised Budget Plan* for the COVID-19 Funding is \$57,159,346.

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Opioid Settlement Funds

\$2,208,100

An increase of \$2,208,100 to both revenues and expenditures to the Opioid Settlement Funds is the result of the following adjustments:

- An increase of \$2,152,165 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). As a result of this adjustment, funding received from direct distribution payments totals \$5.3 million. County agencies and Fairfax County Public Schools submitted requests for using direct distribution opioid settlement funds in FY 2024 and FY 2025 and the Opioid Settlement Executive Committee approved six projects. Funding will be reallocated from the Opioid Settlement – Restricted Funds Grant to individual project grants when the managing agency is ready to implement the program. Descriptions of these projects will be included under Opioid Settlement Funds in the Awards Approved Administratively by the Department of Management and Budget section of the grants package. 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. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$55,935 to revenues and expenditures is included for the Fairfax Drug Court Ages 18 to 25 (CSB) grant, 1OS0009-2024, as a result of an award from the Virginia Opioid Abatement Authority (OAA). The Fairfax Drug Court is a felony probation violation phase progression model that takes a participant 14 to 24 months to complete. After an eligibility assessment, if selected, the participant will be ordered into drug court with the non-violent felony probation violation dismissed; probation will be terminated on successful completion of the program. This process takes place in lieu of jail. The Drug Court is a partnership involving the CSB, Office of the Sheriff, Circuit Court, Office of the Commonwealth’s Attorney, State Probation Office, and Public Defender. Funding will be used to establish a 1/1.0 FTE grant position to support an additional Drug Court coordinator to expand capacity serving 18- to 25-year-olds. This program is utilizing funding from the Noncompetitive Individual OAA Share and was approved by the Board on November 21, 2023. The position has been filled and work has begun. It is anticipated that the Noncompetitive Individual OAA Share funding along with the OAA Gold Standard financial incentive will cover the cost of this position through FY 2039. No Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2025 Revised Budget Plan* for the Opioid Settlement Funds is \$9,619,854.

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AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2024 Third Quarter Review*)

Department of Transportation

An increase of \$1,027,180 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustments:

- On July 2 (AS 25021), an increase of \$371,590 to both revenues and expenditures was appropriated for the Employer Outreach Grant, 1400022-2025, from the reserve for anticipated grant awards. Funding for the program totaling \$369,260 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. Congestion Mitigation Air Quality (CMAQ) funds provided through the Virginia Department of Transportation for the Employer Services Program are used to decrease air pollution by promoting alternative commuting modes. Transportation Demand Management Programs, customized for each participant employment site, are implemented in a partnership between the employer and the County. Funding will be used to continue to support 2/2.0 FTE existing grant positions for the time period July 1, 2024, to June 30, 2025. 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.
- On May 30, 2024 (AS 24259), an increase of \$650,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2024, 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. Funding for the program totaling \$640,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 September 1, 2023, to June 30, 2024. These funds do not support any positions and no Local Cash Match is required.
- On March 20, 2024 (AS 24211), an increase to both revenues and expenditures of \$5,590 was appropriated for the Providence Bikeshare Grant, 1400146-2018, as a result of an increase in the amount of federal funds passed through from the Virginia Department of Transportation (VDOT). The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. This grant supports the construction of a public-use bicycle share program (Capital Bikeshare) in the Merrifield area around the Dunn Loring Metrorail Station. The grant supports the purchase and installation of docking stations and kiosks for 15 stations along with 120 bicycles. Local Cash Match requirements are met through TS-000024 Providence Bikeshare in Fund 40010, County and Regional Transportation Projects. No positions are associated with this award.

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Department of Family Services

An increase of \$4,907,441 was appropriated to revenues, expenditures, and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On June 25, 2024 (AS 25007), an increase of \$165,960 to both revenues and expenditures was appropriated for the Domestic Violence Crisis Grant, 1670003-2025, from the reserve for anticipated grant awards. Funding for the program totaling \$158,960 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Virginia Department of Social Services provides funding to assist victims of domestic violence and their families who are in crisis. The grant period is from July 1, 2024, through June 30, 2025. The funding supports 2/1.7 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. There is no Local Cash Match associated with this award.
- On June 25, 2024 (AS 25003), an increase of \$285,964 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2025, as a result of an award from the Virginia Department of Social Services (VDSS). Funding for the program totaling \$285,964 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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, 2024, through June 30, 2025. 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.
- On May 8, 2024 (AS 24240), an increase of \$1,444,260 to revenues, expenditures, and Local Cash Match was appropriated for the Community-Based Social Services Grant, 1670016-2024, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding for the program totaling \$ 1,337,559, including \$160,000 in Local Cash Match, was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 is October 1, 2023, through September 30, 2024. These funds will continue to support 8/7.5 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 \$160,000 is available from the Local Cash Match reserve for anticipated grant awards.
- On June 14, 2024 (AS 24269), an increase of \$1,300 to revenues and expenditures was appropriated for the Community-Based Social Services Grant, 1670016-2024, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. Funding of \$1,444,260 was previously approved on May 8, 2024, under AS24240, bringing the total FY 2024 funding for the grant to \$1,445,560. Funding for the program totaling \$ 1,337,559, including \$160,000 in Local Cash Match, was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not

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required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. Funding will support the Senior Cool Care Program to purchase air conditioners and fans. The grant period is October 1, 2023, through September 30, 2024. There is no Local Cash Match required for this supplemental funding and there are no positions associated with this award.

- On May 8, 2024 (AS 24241), an increase of \$303,322 to both expenditures and revenues was appropriated for the Homemaker/Fee-for-Service Grant, 1670018-2024, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding for the program totaling \$326,420 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 is October 1, 2023, through September 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On May 8, 2024 (AS 24242), an increase of \$1,874,224 to revenues, expenditures, and Local Cash Match was appropriated for the Home-Delivered Meals Grant, 1670020-2024, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding for the program totaling \$1,910,892, including \$190,000 in Local Cash Match, was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 is October 1, 2023, through September 30, 2024. There are no positions associated with this award. Local Cash Match in the amount of \$190,000 is available from the Local Cash Match reserve.
- On May 8, 2024 (AS 24243), an increase of \$617,760 to expenditures, revenues, and Local Cash Match was appropriated for the Family Caregiver Grant, 1670022-2024, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding for the program totaling \$551,935, including \$122,782 in Local Cash Match, was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 is October 1, 2023, through September 30, 2024. Funding 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 \$114,294 is available from the Local Cash Match reserve for anticipated grant awards.
- On April 11, 2024 (AS 24226), an increase of \$25,000 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2024. Funding for the program totaling \$23,100 was included in the FY 2024 Adopted Budget Plan. This award represents

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supplemental funding for the current program year. Funding of \$24,200 was previously approved on July 18, 2023, under AS24016, bringing the total FY 2024 funding for the grant to \$49,200. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This supplemental award from the Virginia Department of Social Services 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 is from June 1, 2023, through May 31, 2024. No positions are associated with this award and no Local Cash Match is required.

- On June 28, 2024 (AS 25006), an increase of \$25,575 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2025. Funding for the program totaling \$24,200 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This award from the Virginia Department of Social Services 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 extends from June 1, 2024, through May 31, 2025. No positions are associated with this award and no Local Cash Match is required.
- On May 14, 2024 (AS 24247), an increase of \$52,455 to both revenues and expenditures was appropriated for the Educating Youth through Employment (EYE) Program Grant, 1670044-2024, as a result of a 2024 Summer Youth Program award from the SkillSource Group, Inc. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. 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, 2024, through September 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- On May 14, 2024 (AS 24246), an increase of \$64,873 to both revenues and expenditures was appropriated for the DARS Summer Earn and Learn (SEAL) Youth Employment Program Grant, 1670105-2024. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. 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 April 1, 2024, through September 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- On June 4, 2024 (AS 24263), an increase of \$8,500 to revenues and expenditures was appropriated for the Full Employment Program Grant, 1670107-2023. This award represents supplemental funding for the current program year. Funding of \$13,250 was previously approved on November 29, 2023, under AS24146, bringing the total FY 2024 funding for the grant to \$21,750. Therefore, the grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. The Virginia Department of Social Services provides federal pass-through funding as an incentive to employers to hire participants of the Virginia Initiative for Employment and Work (VIEW) Program. Employers receive a monthly

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stipend for up to six months based on the average weekly hours the participant works. VIEW clients additionally benefit by continuing to receive their full Temporary Assistance for Needy Families (TANF) benefits for the six-month period in addition to their employment earnings. No positions are associated with this award and no Local Cash Match is required.

- On July 3, 2024 (AS 25004), an increase of \$38,248 to both revenues and expenditures was appropriated for the Bridges to Success Plus Grant, 1670111-2025, as a result of an award from the Virginia Department of Social Services (VDSS). The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for qualifying individuals who have disabilities. The grant period is from July 1, 2024, through June 30, 2025. No positions are associated with this award and no Local Cash Match is required.

Health Department

An increase of \$581,032 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On April 9, 2024 (AS 24223), an increase of \$81,416 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2024, as a result of an award from the Virginia Department of Health. Funding for the program totaling \$77,539 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for children. The plan lays the foundation for achieving the Virginia Department of Health's goal of a 90 percent vaccination rate for each childhood vaccine antigen. The grant period is from July 1, 2023, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On June 21, 2024 (AS 25001), an increase of \$81,416 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2025, as a result of an award from the Virginia Department of Health. Funding for the program totaling \$77,539 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for children. The plan lays the foundation for achieving the Virginia Department of Health's goal of a 90 percent vaccination rate for each childhood vaccine antigen. The grant period is from July 1, 2024, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.
- On July 2, 2024 (AS 25022), an increase of \$24,800 to both revenues and expenditures was appropriated for the Sexually Transmitted Diseases, Hepatitis B, and HIV Testing Grant, 1710008-2025, as a result of an award from the Virginia Department of Health, Office of Epidemiology. Funding for the program totaling \$30,000 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. These funds will support

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the performance of laboratory testing to control and prevent sexually transmitted diseases and their complications, as well as testing for hepatitis B and HIV. The grant period extends from July 1, 2024, to June 30, 2025. These funds do not support any positions and no Local Cash Match is required to accept this award.

- On May 1, 2024 (AS 24238), an increase of \$140,000 to both revenues and expenditures was appropriated for the Tobacco Use Control Grant, 1710018-2024, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding for the program totaling \$110,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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. The grant period is from April 29, 2024, through April 28, 2025. The grant continues to support 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.
- On June 27, 2024 (AS 25013), an increase of \$31,000 to both revenues and expenditures was appropriated for the Virginia Foundation for Healthy Youth, Fairfax Food Council Grant, 1710026-2025, as a result of an award from the Virginia Foundation for Healthy Youth. Funding for the program totaling \$31,000 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. Funding will support a program to reduce childhood obesity among low-income populations by increasing access to healthy food, providing nutrition education, and expanding community-based interventions utilizing community gardens. The grant extends from July 1, 2024, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.
- On April 10, 2024 (AS 24225), an increase of \$7,742 to both revenues and expenditures was appropriated for the Immunization Action Plan - Pan Flu Grant, 1710032-2024, as a result of an award from the Virginia Department of Health. Funding for the program totaling \$7,373 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This funding supports the County's efforts to provide a healthier future for children by ensuring that children have access to immunizations. This funding specifically targets immunization against the flu. The grant period is from July 1, 2023, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On June 21, 2024 (AS 25002), an increase of \$7,742 to both revenues and expenditures was appropriated for the Immunization Action Plan - Pan Flu Grant, 1710032-2025, as a result of an award from the Virginia Department of Health. Funding for the program totaling \$7,373 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This funding supports the County's efforts to provide a healthier future for children by ensuring that children have access to immunizations. This funding specifically targets

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immunization against the flu. The grant period extends from July 1, 2024, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.

- On March 22, 2024 (AS 24215), an increase of \$12,500 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Training and Staff Development Grant, 1710047-2024, as a result of an award from NEHA. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding will provide Health Department staff with an opportunity to attend self-assessment and verification audit workshops, retail courses offered by the FDA, FDA retail food seminars, and attend conferences. The grant period is from February 14, 2024, through August 31, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On May 21, 2023 (AS 24253), an increase of \$60,000 to both revenues and expenditures was appropriated for the Fast Healthcare Interoperability Grant, 1710053-2024, as a result of an award from the National Association of County and City Health Officials. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. 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) demonstrate ability to build upon previously established 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 January 1, 2024, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On June 14, 2024 (AS 24270), an increase of \$5,000 to both revenues and expenditures was appropriated for the NACCHO - Medical Reserve Corps, Operational Readiness Award grant, 1710055-2024, from the reserve for unanticipated grant awards. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated 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 June 11, 2024, through September 29, 2024. There are no positions or Local Cash Match associated with this award.
- On March 22, 2024 (AS 24216), an increase of \$24,000 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) Rise of a Phoenix Mentorship Grant, 1710059-2024, as a result of an award from NEHA. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding supports the Fairfax County Health Department to serve as a mentor to selected local health departments with a special emphasis on planning for an organization to be resilient when there is large staff turnover due to retirements. The grant period is from February 1, 2024, through August 31, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On May 8, 2024 (AS 24245), an increase of \$5,416 to both revenues and expenditures was appropriated for the Association of Public Health Laboratories (APHL) Enhancing Public Health Laboratory Capabilities and Increasing Capacity Grant, 1710060-2024, as a result of an award from APHL. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. This grant provides

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funding for the Fairfax County Health Department to enhance Mycobacterium tuberculosis drug susceptibility testing for rifampin and fluoroquinolone. The grant period is from January 1, 2024, through June 30, 2024. There is no Local Cash Match or positions associated with this grant.

- On July 2, 2024 (AS25018), an increase of \$100,000 to both revenues and expenditures was appropriated for the National Association of County and City Health Officials (NACCHO) Infection Prevention and Control Grant, 1710062-2024, as a result of an award from NACCHO. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. This funding supports piloting of NACCHO-developed infection prevention and control fundamentals and adult learning curriculum. The grant period was from February 15, 2024, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$193,876 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On April 11, 2024, (AS 24185), an increase of \$75,000 to both revenues and expenditures was appropriated for the Regional Suicide Prevention Initiative Grant, 1760028-2024, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This award represents supplemental funding for the current program year. Funding of \$125,000 was previously approved on August 2, 2023, under AS 24032, bringing the total FY 2024 funding for the grant to \$200,000. Funding for the program totaling \$125,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. These funds support a comprehensive suicide prevention and intervention planning effort among school personnel, human service providers, faith communities, and others, including screening, counseling, and referral services for individuals at-risk of suicide. The funding period is July 1, 2023, through June 30, 2024. There are no positions associated with this grant and no Local Cash Match is required.
- On January 3, 2024 (AS 24162), an increase of \$118,876 to both revenues and expenditures was appropriated for the Forensic Discharge Planning Grant, 1760058-2024, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding of \$132,627 and 1/1.0 FTE new grant position was included in a Board item approved by the Board on May 23, 2023. Therefore, another Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. Funding will enhance forensic discharge planning services for individuals with serious mental illness at the Adult Detention Center. This grant aligns with the County's Diversion First initiative, which aims to reduce the number of people with mental illness in the County jail. The funding period is July 1, 2023, through June 30, 2024. The County is under no obligation to continue the 1/1.0 FTE grant position when the grant funding expires. There is no Local Cash Match associated with this award.

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Department of Neighborhood and Community Services

An increase of \$53,000 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustment:

- On June 26, 2024 (AS 25005), an increase of \$53,000 to both revenues and expenditures was appropriated for the Youth Smoking Prevention Program Grant, 1790003-2025, as a result of an award from the Virginia Foundation for Healthy Youth. Funding for the program totaling \$55,000 was included in the FY 2025 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This grant enables the Department of Neighborhood and Community Services to fund a comprehensive tobacco, alcohol, and drug prevention program for teens. The program's goals include educating youth about tobacco products and addiction, the negative health consequences of using tobacco, the prevalence of tobacco use among peers, and life skills on resisting substance use by providing them with knowledge and information about the social and health benefits for staying tobacco, alcohol, and drug free. The grant period is July 1, 2024, to June 30, 2025. These funds will continue to support 1/0.6 FTE grant position. The County is under no obligation to continue this position when the grant expires. No Local Cash Match is required.

Circuit Court and Records

An increase of \$21,270 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On March 8, 2024 (AS 24207), an increase of \$21,270 to both revenues and expenditures was appropriated for the Virginia Circuit Court Records Preservation Program Grant, 1800003-2024, as a result of an award from the Library of Virginia. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. 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.

Unclassified Administrative Expenses (Nondepartmental)

An increase of \$1,495,523 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On July 3, 2024 (AS 24278), an increase of \$1,495,523 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.

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Police Department

An increase of \$139,250 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustment:

- On February 23, 2024 (AS 24198), an increase of \$139,250 to both revenues and expenditures was appropriated for the Fairfax County Police Department (FCPD) Combating Hate Crimes grant, 1900037-2024, as a result of an award from the Virginia Department of Criminal Justice Services. Funding of \$139,250 was included in a Board item approved by the Board on November 21, 2023. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. Funding will be used to improve security at four organizations in hopes of deterring, detecting, delaying, and denying threats and attacks thus reducing or eliminating damage from a hate crime. There are no positions or Local Cash Match associated with this award.

Fire and Rescue Department

An increase of \$949,613 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustment:

- On June 13, 2024 (AS 24254), an increase of \$949,613 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2024. Funding for the program totaling \$920,733 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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 \$3,958,540 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On March 12, 2024 (AS 24187), an increase of \$23,644 to both revenues and expenditures was appropriated for the Technical Rescue Team (FRD) Grant, 1HS0009-2023, as a result of an award from the Virginia Department of Emergency Management. Funding for the program totaling \$40,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security for the procurement of structural technical rescue equipment. The award period is September 1, 2023, to June 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.

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- On March 12, 2024 (AS 24184), an increase of \$95,000 to both revenues and expenditures was appropriated for the Virginia Radio Cache Support - NoVA (FRD) Grant, 1HS0011-2023, as a result of an award from the Virginia Department of Emergency Management. Funding for the program totaling \$90,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security to support the Virginia Communications Cache Team. Funds will be used for training, planning, and exercising the Fairfax Communications Cache, part of the Virginia Communications Cache program under the Virginia Strategic Reserve Initiative, as well as to purchase replacement equipment. There are no positions associated with this grant and no Local Cash Match is required.
- On March 6, 2024 (AS 24197), an increase of \$109,897 to both revenues and expenditures was appropriated for the Emergency Management Performance Grant, 1HS0012-2023, as a result of an award from the U.S. Department of Homeland Security through the Virginia Department of Emergency Management. Funding for the program totaling \$109,897 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This grant provides funds to enhance the capacity of localities to develop and maintain a comprehensive emergency management program by providing funding that supports planning, training, and equipment procurement activities for the grant period July 1, 2023, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- On January 23, 2024 (AS 24164), an increase of \$330,000 to both revenues and expenditures was appropriated for the National Capital Region, Incident Management Team (FRD) grant, 1HS0040-2023, as a result of an award from the District of Columbia Homeland Security and Emergency Management Agency. Funding for the program totaling \$330,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for the continued sustainment of the investments in the National Capital Region, Incident Management Team including training and exercises to develop and maintain capability, capacity, and proficiency in all functional areas. The award period is from September 1, 2023, through May 31, 2025. There are no positions associated with this award and no Local Cash Match is required.
- On January 23, 2024 (AS 24165), an increase of \$242,844 to both revenues and expenditures was appropriated for the Radio Cache Maintenance (NCRIG) grant (FRD), 1HS0047-2023, as a result of an award from the District of Columbia Homeland Security and Emergency Management Agency. Funding for the program totaling \$222,845 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for the continued logistical support to the National Capital Region radio cache housed in Fairfax County and to support training and exercise initiatives, or cache deployment for emergency responses and personnel. The award period is from September 1, 2023, through May 31, 2025. There are no positions associated with this award and no Local Cash Match is required.

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- On March 7, 2024 (AS 24186), an increase of \$95,000 to both revenues and expenditures was appropriated for the National Capital Region Incident Management Team Sustainment (NCR-IMT) Grant, 1HS0082-2023, as a result of an award from the Virginia Department of Emergency Management. Funding for the program totaling \$84,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security to provide financial assistance to high-risk urban areas in order to address the unique planning, equipment, and exercise needs of those areas. The NCR-IMT receives adequate training and exercises to develop and maintain capability, capacity, and proficiency in all functional areas. The NCR-IMT is composed of 115 members from fire, emergency medical services (EMS), law enforcement, emergency management, and public health agencies from the participating Council of Governments (COG) jurisdictions. No positions are associated with this award and no Local Cash Match is required.
- On March 12, 2024 (AS 24208), an increase of \$453,500 to both revenues and expenditures was appropriated for the Geospatial Data Exchange and Index (GDX) (DIT) Program, 1HS0086-2024, as a result of an award from the Metropolitan Washington Council of Governments (MWCOC). Funding for the program totaling \$385,000 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. The funding will support continued sharing of map feeds of vehicle incident locations between jurisdictions, tiers of governments, and regional partners. There are no positions associated with this award and no Local Cash Match is required.
- On March 12, 2024 (AS 24209), an increase of \$363,386 to both revenues and expenditures was appropriated for the Identity and Access Management Services (IAMS) (DIT) Program, 1HS0087-2024, as a result of an award from the Metropolitan Washington Council of Governments (MWCOC). Funding for the program totaling \$355,350 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. 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.
- On May 7, 2024 (AS 24233), an increase of \$2,245,269 to both revenues and expenditures was appropriated for the Mobile Automated Fingerprint Identification System (AFIS) (PD) Grant, 1HS0088-2024, as a result of an award from the Metropolitan Washington Council of Governments (MWCOC). Funding for the program totaling \$2,305,234 was included in the FY 2024 Adopted Budget Plan. Therefore, a Board item is not required to accept funding because the amount awarded is not significantly different than the amount previously approved by the Board. This funding provides a secure platform to rapidly search and compare latent fingerprints from crime scenes against a criminal database of more than two million arrest records that includes fingerprints, palm prints, mugshots, and demographic information. The data saved and retrieved from the AFIS database assists law enforcement personnel from multiple agencies in the National Capital Region in solving crimes by matching latent prints with individuals who have a criminal history. No positions are associated with this award and no Local Cash Match is required.

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COVID-19 Funding

An increase of \$170,453 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On June 25, 2024 (AS25014), an increase of \$91,302 to revenues and expenditures was appropriated for the American Rescue Plan Act (ARPA) Victim Services Grant Program (VSGP) Restoration Funding Grant, 1CV6719-2025, as a result of an award from the Virginia Department of Criminal Justice Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding will be used to support victims of crime. The grant period is from July 1, 2024, through June 30, 2025. There are no positions associated with this funding and no Local Cash Match is required.
- On July 3, 2024 (AS 25008), an increase of \$3,994 to both revenues and expenditures was appropriated for the Community Based Services ARPA Grant, 1CV6724-2022, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding supports services for older adults and their caregivers in accordance with allocations in the Supportive Services (Title III-B) category. The grant period is from October 1, 2021, through September 30, 2024. No positions are associated with this award and no Local Cash Match is required.
- On July 3, 2024 (AS 25010), an increase of \$2,491 to both revenues and expenditures was appropriated for the Congregate Meals Program ARPA Grant, 1CV6725-2022, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding supports services for older adults and their caregivers in accordance with allocations in the Congregate Meals (Title III - C(1)) category. The grant period is from October 1, 2021, through September 30, 2024. No positions are associated with this award and no Local Cash Match is required.
- On July 3, 2024 (AS 25011), an increase of \$3,544 to both revenues and expenditures was appropriated for the Home Delivered Meals ARPA Grant, 1CV6726-2022, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding supports services for older adults and their caregivers in accordance with allocations in the Home Delivered Meals (Title III - C(2)) category. The grant period is from October 1, 2021, through September 30, 2024. No positions are associated with this award and no Local Cash Match is required.
- On July 3, 2024 (AS 25012), an increase of \$1,102 to both revenues and expenditures was appropriated for the Family Caregiver Support ARPA Grant, 1CV6728-2022, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. Funding supports services for older adults and their caregivers in accordance with allocations in the Family Caregiver (Title III - E) category. The grant period is from October 1, 2021, through September 30, 2024. No positions are associated with this award and no Local Cash Match is required.

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- On February 10, 2024 (AS 24196), an increase of \$68,020 to both revenues and expenditures was appropriated for the American Rescue Plan Act Funding for Home Visiting Grant, 1CV7118-2024, as a result of an award from the Virginia Department of Health, Office of Family Health Services. The grant can be approved administratively since it is within the monetary parameter (\$100,000 Award/\$25,000 Local Cash Match) for unanticipated awards. This 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 September 30, 2023, to September 29, 2024. There are no positions associated with this award and no Local Cash Match is required.

Opioid Settlement Funds

An increase of \$1,407,200 was appropriated to revenues and expenditures for the Opioid Settlement Funds as a result of the following adjustments:

- On January 24, 2024 (AS 24178), an increase of \$24,000 to both revenues and expenditures was appropriated for the Community Dialogue - Youth Substance Use (DFS), 1OS0003-2024, as a result of a reallocation from the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023. The Board of Supervisors approved the utilization of the opioid settlement Direct Distribution funds supporting opioid abatement activities on November 21, 2023. The funding will be used to facilitate community conversations with the goal of determining the root causes of youth substance use. There are no positions and no Local Cash Match associated with this award.
- On February 26, 2024 (AS 24183), an increase of \$260,000 to both revenues and expenditures was appropriated for the Substance Use Prevention Communications Campaign (FCPS), 1OS0004-2024, as a result of a reallocation from the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023. The Board of Supervisors approved the utilization of the opioid settlement Direct Distribution funds supporting opioid abatement activities on November 21, 2023. The funding is to expand Our Minds Matter's materials, resources, and campaign materials as part of a communication toolkit to focus on building protective factors and reducing stigma related to substance use. There are no positions and no Local Cash Match associated with this award.
- On April 1, 2024 (AS 24219), an increase of \$600,000 to both revenues and expenditures was appropriated for the Individuals with Opioid Use Disorders in Adult Detention Center (CSB and Sheriff) Grant, 1OS0006-2024, as a result of a reallocation from the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023. The Board of Supervisors approved the utilization of the opioid settlement Direct Distribution funds supporting opioid abatement activities on November 21, 2023. Funding will be used to expand medical support and behavioral health treatment for the jail-based medication for opioid use disorder (MOUD) program by utilizing contract staff for two years. The MOUD program provides services to 15 percent of the jail population, and existing staff cannot meet service demands. The contract positions will provide clinical behavioral health treatment in conjunction with the medication management provided by the Office of the Sheriff. If successful, the Office of the Sheriff will pursue grant funding through the Washington/Baltimore High Intensity Drug Trafficking Area (HIDTA). There are no positions and no Local Cash Match associated with this award.
- On May 30, 2024 (AS 24257), an increase of \$50,000 to both revenues and expenditures was appropriated for the Impact Study of Jail-Based Medications for Opioid Use Disorder

FEDERAL/STATE GRANT FUND

Attachment V

(MOUD)(Sheriff) Grant, 1OS0007-2024, as a result of a reallocation from the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023. The Board of Supervisors approved the utilization of the opioid settlement Direct Distribution funds supporting opioid abatement activities on November 21, 2023. Funding will be used to complete a study to examine the effectiveness of initiation of jail-based MOUD on fatal overdose and recidivism outcomes within six months of release from the Adult Detention Center (ADC). The study will examine and compare data from recently incarcerated individuals being treated with MOUD in the ADC, recidivism data, and fatal overdose data. There are no positions and no Local Cash Match associated with this award.

- On May 30, 2024 (AS 24256), an increase of \$473,200 to both revenues and expenditures was appropriated for the Temp Nurse Practitioners - Medications for Opioid Use Disorder (MOUD) Grant (Sheriff), 1OS0008-2024, as a result of a reallocation from the Opioid Settlement – Restricted Funds Grant, 1OS0001-2023. The Board of Supervisors approved the utilization of the opioid settlement Direct Distribution funds supporting opioid abatement activities on November 21, 2023. Funding will be used to hire a temporary contract nurse practitioner to support the Office of the Sheriff's jail-based MOUD Program that serves individuals incarcerated at the Adult Detention Center identified with Opioid Use Disorder. There are no positions and no Local Cash Match associated with this award.

FEDERAL/STATE GRANT FUND

Attachment V

FUND STATEMENT

Category	FY 2024 Estimate	FY 2024 Actual	Increase (Decrease) (Col. 2-1)	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$53,063,211	\$53,063,211	\$0	\$742,266	\$95,258,559	\$94,516,293
Revenue:						
Federal Funds	\$243,182,314	\$103,828,264	(\$139,354,050)	\$0	\$143,604,859	143,604,859
State Funds	113,604,681	86,083,768	(27,520,913)	0	50,654,605	50,654,605
Other Revenue	24,422,185	16,766,851	(7,655,334)	0	12,093,244	12,093,244
Other Match	1,241,620	345,106	(896,514)	0	896,514	896,514
Reserve for Estimated Grant Funding	42,428,013	0	(42,428,013)	141,120,136	139,832,408	(1,287,728)
Total Revenue	\$424,878,813	\$207,023,989	(\$217,854,824)	\$141,120,136	\$347,081,630	\$205,961,494
Transfers In:						
General Fund (10001)						
Local Cash Match	\$4,432,654	\$3,608,936	(\$823,718)	\$0	\$145,949	\$145,949
Reserve for Estimated Local Cash Match	0	823,718	823,718	5,084,920	4,938,971	(145,949)
Total Transfers In	\$4,432,654	\$4,432,654	\$0	\$5,084,920	\$5,084,920	\$0
Total Available	\$482,374,678	\$264,519,854	(\$217,854,824)	\$146,947,322	\$447,425,109	\$300,477,787
Expenditures:						
COVID-19 Funding	\$62,102,292	\$11,165,253	(\$50,937,039)	\$0	\$57,159,346	\$57,159,346
COVID-19 FEMA Public Assistance	1,289,783	(122,601)	(1,412,384)	0	1,412,384	1,412,384
Opioid Settlement Funds	7,634,403	222,649	(7,411,754)	0	9,619,854	9,619,854
Emergency Preparedness ²	23,448,358	10,037,498	(13,410,860)	0	12,659,063	12,659,063
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	1,235,909	(1,348,871)	0	1,348,871	1,348,871
Economic Development Authority	3,100,000	1,400,000	(1,700,000)	0	1,700,000	1,700,000
Dept. of Housing and Community Development	2,834,488	1,562,648	(1,271,840)	0	1,271,840	1,271,840
Office of Human Rights	680,546	220,744	(459,802)	0	459,802	459,802
Department of Transportation	72,690,747	31,118,827	(41,571,920)	0	51,045,834	51,045,834
Park Authority	618,643	44,939	(573,704)	0	573,704	573,704
Department of Family Services	23,682,840	14,935,394	(8,747,446)	0	14,574,829	14,574,829
Health Department	10,384,232	6,494,955	(3,889,277)	0	3,773,592	3,773,592
Fairfax-Falls Church Community Services Board	104,804,825	29,055,292	(75,749,533)	0	83,920,842	83,920,842
Dept. Neighborhood and Community Services	65,358,652	45,966,626	(19,392,026)	0	20,524,364	20,524,364
Circuit Court and Records	43,690	22,420	(21,270)	0	21,270	21,270
Juvenile and Domestic Relations District Court	2	0	(2)	0	2	2
Commonwealth's Attorney	705,267	21,558	(683,709)	0	683,709	683,709
General District Court	1,138,489	864,105	(274,384)	0	274,384	274,384
Police Department	7,022,273	2,292,286	(4,729,987)	0	5,163,181	5,163,181
Office of the Sheriff	459,981	152,338	(307,643)	0	307,643	307,643
Fire and Rescue Department	33,081,517	12,094,526	(20,986,991)	0	20,983,891	20,983,891
Department of Public Safety Communications	597,550	451,150	(146,400)	0	446,400	446,400
Department of Animal Sheltering	130,799	24,779	(106,020)	0	130,742	130,742
Unclassified Administrative Expenses	56,728,846	0	(56,728,846)	146,205,056	158,117,888	11,912,832
Total Expenditures	\$481,632,412	\$169,261,295	(\$312,371,117)	\$146,205,056	\$446,682,844	\$300,477,788
Total Disbursements	\$481,632,412	\$169,261,295	(\$312,371,117)	\$146,205,056	\$446,682,844	\$300,477,788
Ending Balance³	\$742,266	\$95,258,559	\$94,516,293	\$742,266	\$742,265	(\$1)

FEDERAL/STATE GRANT FUND

Attachment V

¹ The *FY 2025 Revised Budget Plan* Beginning Balance reflects \$20,909,445 in Local Cash Match carried over from FY 2024. This includes \$7,562,936 in Local Cash Match previously appropriated to agencies but not yet expended, \$9,145,914 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

² 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.

³ 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

\$56,462,890

FY 2025 expenditures are recommended to increase \$56,462,890 to appropriate the full balance of the fund. The increase is due to \$53,256,062 from the carryover of unexpended project balances and the unspent appropriated reserve, \$647,626 due to greater than anticipated interest earnings received in FY 2024, \$1,000,000 in anticipated interest earnings in FY 2025, and a \$1,559,202 transfer increase from the General Fund per the County's reserve policy. FY 2025 expenditures reflect \$7,494,596 in remaining balances previously appropriated to approved projects, and the appropriated reserve of \$48,968,294 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 2025, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of the General Fund disbursements, excluding those disbursements related to the American Rescue Plan Act of Coronavirus State and Local Fiscal Recovery Funds.

FY 2024 actual expenditures reflect a decrease of \$53,256,062, or 99.3 percent, from the *FY 2024 Revised Budget Plan* amount of \$53,607,066. This variance is due to unexpended project balances of \$7,494,596, and the balance of the Appropriated Reserve of \$45,761,466.

Actual revenues in FY 2024 total \$1,147,626, an increase of \$647,626, or 129.5 percent, over the FY 2024 estimate of \$500,000 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$0.

Fund 10030, Contributories

\$500,000

Consistent with Board Budget Guidance, FY 2025 expenditures are recommended to increase \$500,000 to provide funding to the Workhouse Arts Foundation (WAF). The Board of Supervisors recognized the need to ensure the vitality of this campus and the unique programs offered by WAF. Funds will provide for an FY 2025 operational subsidy as WAF continues to recover from the financial challenges of the pandemic. Further, WAF provided written justification to the County that funds will be used to leverage newly hired personnel to improve classes and programs; enhance fundraising efforts and external outreach; invest in deferred classroom maintenance and repairs; and streamline business operations through enhanced technology. The recommended increase is supported by an increase to the General Fund transfer.

FY 2024 expenditures represent a decrease of \$7,414 or less than 1 percent from the *FY 2024 Revised Budget Plan* allocation of \$20,096,407. The balance is the result of membership dues that were lower than budgeted for the Virginia Association of Counties (VACO) and the National Association of Counties (NACO).

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$24,448, an increase of \$7,414.

Fund 10040, IT Projects

\$74,832,432

FY 2025 expenditures are recommended to increase \$74,832,432 due to the carryover of unexpended project balances of \$64,059,442, a General Fund Transfer of \$6,942,000 to support new and continuing IT projects, a transfer of \$1,890,143 from Fund 40040, Fairfax-Falls Church Community Services Board, for the development of an electronic

OTHER FUNDS DETAIL

health records system, and the appropriation of \$1,940,847 in additional revenue received in FY 2024. Adjustments related to revenue include an increase of \$1,424,312 in interest income, \$189,485 in Court Public Access Network (CPAN) subscription revenue, \$180,712 in Technology Trust Fund revenue, \$127,128 in electronic summons revenue, and \$17,210 in Land Record fees.

FY 2024 Actual Expenditures reflect a decrease of \$64,059,442, or 80.2 percent, from the *FY 2024 Revised Budget Plan* level of \$79,874,159, reflecting unspent project balances carried over into FY 2025.

FY 2024 Actual Revenues total \$2,563,582, 311.7 percent above the FY 2024 Estimate of \$622,735, 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 described above, the FY 2025 ending balance is projected to be \$0.

The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Facility Scheduling System (IT-000073)	\$157,000	This project will replace the legacy system used by Neighborhood and Community Services to schedule use of athletic facilities. Replacing the existing system is essential to maintaining efficiency, security and competitiveness with other service providers.
Circuit Court Automated Recording System (2G70-022-000)	210,540	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Circuit Court Case Management System (2G70-021-000)	206,695	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. Project is supported by State Technology Trust Fund (TTF) revenue.
CSB Electronic Health Records System (IT-000062)	1,890,143	This is a 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.
Customer Relationship Management (CRM) (2G70-041-000)	300,000	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)	304,313	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
DTA Tax Portal Enhancements Project (IT-000033)	(43,833)	This project is completed and the remaining balance is reallocated to the Tax System Modernization Project (2G70-069-000).

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Project Name (Number)	Increase/ (Decrease)	Comments
DTA Tax Relief Project (IT-000051)	(66,390)	This project is completed and the remaining balance is reallocated to the Tax System Modernization Project (2G70-069-000).
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)	129,127	This project provides maintenance and support the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	1,460,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Content Services Project (IT-000017)	125,000	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.
Enterprise Data Analytics and Business Intelligence (IT-000034)	400,000	This multi-phase 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)	850,000	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.
Geospatial Initiatives (IT-000028)	1,000,000	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.
Human Services Integrated Electronic Health Records (IT-000027)	800,000	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.
Information Technology Training (2G70-006-000)	150,000	This project supports essential IT training required to maintain staff technical skills and required certification.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Police Department Real Time Crime Center System (IT-000068)	200,000	This project supports the development of a consolidated platform to aggregate vital information that can be useful in providing a service to the community, removing barriers to leveraging data resources to resolve incidents and respond to emergencies.
Redaction Project (2G70-023-000)	(29,828)	This project is completed, and the remaining balance is reallocated to the Circuit Court Automated Recording System project (2G70-022-000) project.
Sheriff's Office Electronic Health Records Implementation (IT-000066)	400,000	The project supports the development of a system to replace the legacy system used to maintain inmates' medical and behavioral health records. The new system will meet state mandates for records and better support collaboration between the Sheriff's Office Medical staff and the Community Service Board (CSB) Behavioral Health staff toward better outcomes for inmates.
Tax System Modernization (2G70-069-000)	1,430,224	This project supports modernization of payment system for the Department of Tax Administration (DTA) and web enhancements to fill a gap in external offerings for taxpayers while also meeting code requirements.
Total	\$10,772,990	

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service

\$2,740,332

FY 2025 expenditures are recommended to increase \$2,740,332 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2025 - FY 2029 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2034).

A Transfer Out of \$1,800,000 is included to Fund 40125, Metrorail Parking System Pledged Revenues, to provide partial funding for operational expenses and programmed debt service expenses for the Wiehle-Reston East Metrorail Parking Garage, Herndon and Innovation Center Station Parking Garages.

FY 2025 revenues are recommended to remain the same as the FY 2025 Adopted Budget Plan. FY 2025 also includes a \$1,777,208 Transfer In from Fund 30010, General Construction and Contributions, related to the redevelopment of the Lewinsville senior housing and human services facility, which has been completed. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service-related expenses for the project. In addition, FY 2025 includes a \$63,000 Transfer In from Fund 40300, Housing Trust, related to the North Hill/Commerce Street Redevelopment and North Hill/Woodley Hills Estate

OTHER FUNDS DETAIL

projects. Any bond proceeds available after payment of construction related costs are to be transferred to offset debt service-related expenses.

FY 2024 actual expenditures reflect a decrease of \$2,930,124, or 0.8 percent, from the *FY 2024 Revised Budget Plan* amount of \$347,351,618. This is primarily attributable to lower than anticipated debt service payments.

Actual revenues in FY 2024 total \$2,075,500, a decrease of \$230,000, or 10.0 percent, from the FY 2024 estimate of \$2,305,500 primarily due to lower than anticipated Build America Bonds Subsidy revenue.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$0.

Capital Project Funds

Fund 30000, Metro Operations and Construction

\$0

FY 2025 County expenditures are not adjusted to fund the FY 2025 operating subsidy for Metro. The increase to the County's Metro operating subsidy of \$19,363,147 will instead be addressed with a combination of state aid funds held in trust at the Northern Virginia Transportation Commission (NVTC), interest revenue, and gas tax revenue. Further adjustments are anticipated as part of the FY 2025 Third Quarter Review, once details of the support for Metro credited to the County included in the Commonwealth of Virginia's biennial budget are available.

FY 2025 Transfers Outs are recommended to increase \$2,429,775 in order to address requirements in Fund 40125 Metrorail Parking Systems Pledged Revenues. This transfer increase is supported by applying one-time general fund balances remaining from FY 2024. This is primarily attributable to better-than-anticipated interest revenue held with NVTC that was utilized in lieu of general fund balances to meet prior year Metro operating expenses.

FY 2024 actual expenditures reflect a decrease of \$2,429,775 or 2.6 percent, from the *FY 2024 Revised Budget Plan* amount of \$94,791,672. Interest revenue held with NVTC was utilized to meet the County's Metro operating subsidy resulting in a general fund balance of \$2,429,775.

Actual revenues in FY 2024 total \$43,600,000, an increase of \$600,000, or 1.4 percent, over the FY 2024 estimate of \$43,000,000 primarily due to additional bond proceeds.

As a result of the actions discussed above, the FY 2025 ending balance is projected to remain unchanged.

Fund 30010, General Construction and Contributions

\$334,880,419

FY 2025 expenditures are recommended to increase \$334,880,419 due to the carryover of unexpended project balances in the amount of \$296,814,013 and an adjustment of \$38,066,406. This adjustment includes an increase to the General Fund transfer of \$20,715,884 including: \$11,441,965 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, \$2,500,000 to support court improvements at the Lower Potomac Fields area; \$200,000 to support bamboo mitigation on County owned properties, \$420,000 to assess and complete design for the reconfiguration of Board of Supervisors offices; \$5,000,000 to support Park Authority CIP Projects; \$153,919 to support the Strike Force Blight Abatement Program; and \$1,000,000 to provide building and site improvements at the Workhouse Campus.

The adjustment also includes the appropriation of \$6,677,760 in revenues received in FY 2024, including: \$386,778 in higher than anticipated Athletic Service Fee revenues; \$4,125,000 in bond premium associated with the January 2024 bond sale; \$6,054 in miscellaneous revenues associated with a closed capital project fund; \$429,673 in Developer Streetlights Program revenue; \$25,200 in revenues associated with the Crossroads Interim Park Agreement; \$1,062 in

FY 2024 Carryover Review

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Emergency Directive Program revenue; \$5,149 in Grass Mowing Directive Program revenue; \$62,861 in Minor Streetlight Upgrades Program revenue; \$1,545,686 in EDA bond proceeds and interest to support the full design and construction of the Tysons Community Center; and \$90,297 in revenues from the City of Fairfax associated with the Willard Health Center.

In addition, the adjustment includes the appropriation of \$1,885,000 transferred from Fund 40040, Fairfax-Falls Church Community Services Board, to support retrofits at CSB facilities and \$10,500,000 transferred from Fund 40045, Early Childhood Birth to 5, to support both a childcare feasibility study and construction of a childcare facility at the Hybla Valley Community Center. These increases are partially offset by a decrease of \$1,712,238 associated with the completion of the Lewinsville senior housing and human services facility. This funding is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service associated with the bonds.

The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Services Fee - Custodial Support (2G79-219-000)	\$58,016	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2024.
Athletic Services Fee – FCPS Diamond Fields (2G51-003-000)	96,695	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2024.
Athletic Services Fee - Turf Field Replacement (PR-000097)	232,067	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2024.
Capital Sinking Fund for County Roads (RC-000001)	1,906,994	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. Current Board policy dedicates 30 percent of year end balances to the Sinking Fund with an allocation of 5 percent of that amount for County roads.
Capital Sinking Fund for Parks (PR-000108)	5,720,983	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. Current Board policy dedicates 30 percent of year end balances to the Sinking Fund with an allocation of 15 percent of that amount for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	1,144,196	Increase necessary to support prioritized critical infrastructure replacement and upgrades in revitalization areas. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. Current Board policy dedicates 30 percent of year end balances to the Sinking Fund with an allocation of 3 percent for revitalization areas.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (ST-000050)	2,669,792	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. Current Board policy dedicates 30 percent of year end balances to the Sinking Fund with an allocation of 7 percent for walkways.
CIP Feasibility Studies (2G25-125-000)	500,000	Increase necessary to support a study to determine location and cost estimates associated with the fall 2026 Bond Referendum for Childcare Facilities. Working with DPWES and the Office for Children, it is anticipated that the consultant will assess the feasibility of childcare centers throughout the County.
Community Center Courts Renovations (CC-000017)	2,500,000	Increase necessary to support the resurfacing and provide improvements to outdoor basketball and tennis courts at the Lower Potomac Field area. The courts at this location have become safety hazards due to cracking in the surface and require complete replacement to ensure safety and usability. The average lifespan of an exterior court is 10 to 15 years depending on the level of use, weather conditions, and other external/environmental factors.
Contingency – Bonds (2G25-090-000)	4,125,000	Increase necessary to appropriate bond premium received in FY 2024 associated with the January 2024 bond sale.
Contingency – General Fund (2G25-091-000)	6,054	Increase necessary to appropriate miscellaneous revenues received in FY 2024 associated with a capital project fund that is now closed.
CSB Facility Retrofits (HS-000038)	1,885,000	Increase necessary to support high priority retrofit projects at the Sharon Bulova Center for Community Health, the Gartlan Center, and Stevenson Place. Funding is provided by a transfer from Fund 40040, Fairfax-Falls Church Community Services Board.
Developer Street Light Program (2G25-024-000)	429,673	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2024. 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 Transportation Maintenance (2G25-129-000)	25,200	Increase necessary to appropriate fees collected in FY 2024 associated with the Crossroads Interim Park Agreement between Fairfax County Park Authority (FCPA) and Columbia Crossroads, L.P.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Directive Program (2G25-018-000)	1,062	Increase necessary to appropriate revenue received in FY 2024 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.
FMD Bamboo Mitigation (2G08-021-000)	200,000	Increase necessary to support the treatment of bamboo on County properties. Bamboo eradication requires removal of the bamboo and follow up herbicidal applications to mitigate the spread. Successful eradication efforts can often take up to three years to complete. This funding will target the eastern portion of the County (Dranesville, Mason and Mount Vernon Districts) where the County manages a greater portion of neighborhood connections and right-of-ways. As homeowners become aware of the potential penalties that may be imposed for harboring bamboo, the County is receiving an increasing number of calls from residents asking that the bamboo be removed from County property to keep the invasive species from spreading.
FMD Security Improvements (GF-000076)	420,000	Increase necessary to assess and complete design for the reconfiguration of Board of Supervisors offices. The assessment and design efforts were requested as part of security concerns raised in a study by the Department of Emergency Management and Security (DEMS). Funding will support the design of reconfigurations for one reception desk area at each Board member's office. This reception area serves to greet the public entering the suite. Reconfiguring the reception desk to mitigate the security concerns identified by DEMS may require changes to existing conditions including, walls, doors, structural, electrical, lighting, HVAC, plumbing, fire alarm and suppression.
Grass Mowing Directive Program (2G97-002-000)	5,149	Increase necessary to appropriate revenue received in FY 2024 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.

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Project Name (Number)	Increase/ (Decrease)	Comments
Hybla Valley Childcare Center (HS-000069)	10,000,000	Increase necessary to support construction of a childcare center at the Hybla Valley Community Center. The childcare center is projected to be approximately 11,000 square feet and will have two outdoor playgrounds. The center will have seven classrooms and can provide care for 86 children. There will be three pre-K classrooms to accommodate 18 children each, and four Infant/Toddler classrooms, to accommodate eight children each.
Lewinsville Redevelopment (HS-000011)	(1,712,238)	Decrease due to project completion. The Lewinsville senior housing and human services facility was funded with Economic Development Authority (EDA) bonds. All remaining funding, as well as \$64,970 in FY 2024 interest earnings, is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds.
Minor Streetlight Upgrades (2G25-026-000)	62,861	Increase necessary to appropriate revenues received in FY 2024 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 have 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.
Strike Force Blight Abatement (2G97-001-000)	153,919	Increase necessary to appropriate FY 2024 zoning violation revenues that have exceeded the base revenue associated with the Strike Force Blight Abatement project. As part of the <u>FY 2009 Adopted Budget Plan</u> budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. 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.

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Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Community Center (CC-000026)	1,545,686	Increase necessary to appropriate actual EDA bond proceeds sold in the amount of \$1,350,000 and interest earned during FY 2024 in the amount of \$195,686. 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 the Exchange at Spring Hill (formerly Dominion Square) in Tysons will incorporate a 30,000-square-foot community center on the site.
Willard Health Center – 2020 (HS-000051)	90,297	Increase necessary to appropriate revenue received in FY 2024 from the City of Fairfax for their portion of the architectural and engineering services associated with the Willard Health Center joint development project. Fairfax County entered into an agreement with the City of Fairfax for a new combined facility to house both County and City programs. Fairfax County is managing the project and periodic payments will be received from the City for their respective share of the overall costs.
Workhouse Campus Improvements (GF-000019)	1,000,000	Increase necessary to support building improvements at the Workhouse Campus. This funding will provide for full design, permitting and construction for improvements at building W7A located on the historic Quad. This former studio space will be renovated in coordination with the Workhouse Arts Center to support the goal of increasing class offerings at the Workhouse site.
Total	\$38,066,406	

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Fund 30015, Environmental and Energy Program
\$39,146,915

FY 2025 expenditures are recommended to increase \$39,146,915 due to the carryover of unexpended project balances in the amount of \$29,987,431 and an adjustment of \$9,159,484. 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 2024 in the amount of \$1,109,484. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Climate Action Implementation (2G02-042-000)	\$1,350,000	Increase necessary to continue the implementation of community facing programs to support the goals of the Community-wide Energy and Climate Action Plan (CECAP) and Resilient Fairfax, the County's climate adaptation and resilience plan. These programs focus on bolstering climate action and sustainability in the community by engaging residents, businesses and organizations and supporting climate champions who are leading the way. Programs include Carbon Free Fairfax, Charge Up Fairfax, Energy Conservation Assistance Program, Green Business Partners, HomeWise residential energy and electrification, Resilient Fairfax, and the Tree Canopy Program.
Contingency (2G02-034-000)	11,525	Increase necessary to appropriate miscellaneous revenue received during FY 2024. This funding is attributed to rebates and refunds associated with implemented energy projects.
Energy Contracts (ESCO) – Parks (2G51-057-000)	2,000,000	Increase necessary to continue to support building energy improvements recommended by Energy Service Companies (ESCOs) at Park Authority facilities. These improvements support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). The OES identifies numerous supporting actions to achieve these targets, including conducting 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.
Energy Contracts (ESCO) (2G51-035-000)	2,000,000	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). The OES identifies numerous supporting actions to achieve these targets, including conducting 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.

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Project Name (Number)	Increase/ (Decrease)	Comments
EV Stations (GF-000063)	2,700,000	Increase necessary to support the continued installation of Electric Vehicle (EV) charging stations at County properties. This program supports the transition of the County's fleet electrification targets as stated in the Operational Energy Strategy (OES). As of June 2024, a total of 110 charging ports at 15 locations have been installed to support the County fleet. Additional funding would enable further EV Charging Stations at 10 sites: the Government Center, the Gerry Hyland Government Center, Public Safety Headquarters, Sully Government Center, West Springfield Police Station and Government Center, Jermantown Department of Vehicle Services facility, Springfield Logistics Warehouse, Monument Drive Parking Garage, Fort Buffalo Fire Station, and the Stormwater/Wastewater Complex.
Plastic Bag Tax Projects (2G02-041-000)	1,097,959	Increase necessary to appropriate additional revenues received in FY 2024 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. Virginia code 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
Total	\$9,159,484	

Fund 30020, Infrastructure Replacement and Upgrades
\$120,414,545

FY 2025 expenditures are recommended to increase \$120,414,545 due to the carryover of unexpended project balances in the amount of \$94,873,125 and an adjustment of \$25,541,420. This adjustment includes an increase to the General Fund transfer of \$25,162,949, including: \$8,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$17,162,949 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of \$378,471 received in FY 2024 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

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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)	\$17,162,949	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned facilities. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. Current Board policy dedicates 30 percent of year end balances to the Sinking Fund with an allocation of 45 percent of that amount for FMD maintained facilities.
Emergency Systems Failures (2G08-005-000)	8,000,000	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.
MPSTOC County Support for Renewal (2G08-008-000)	259,404	Increase necessary to appropriate revenues received in FY 2024. Funding received 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)	119,067	Increase necessary to appropriate revenue received in FY 2024. Funding received 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.
Total	\$25,541,420	

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Fund 30030, Library Construction
\$81,067,748

FY 2025 expenditures are recommended to increase \$81,067,748 due to the carryover of unexpended project balances in the amount of \$80,067,748 and the appropriation of bond premium in the amount of \$1,000,000. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency-Bonds (5G25-057-000)	\$1,000,000	Increase necessary based on the appropriation of bond premium received in FY 2024 associated with the January 2024 bond sale.
Total	\$1,000,000	

Fund 30040, Contributed Roadway Improvements
\$53,592,821

FY 2025 expenditures are recommended to increase \$53,592,821 due to the carryover of unexpended project balances in the amount of \$49,332,966 and other adjustments of \$4,259,855. This adjustment is based on additional revenue received in FY 2024 in the amount of \$1,990,712 and interest earnings of \$2,269,143. 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)	\$41,680	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Countywide Developer Contributions (2G40-034-000)	887,252	Increase necessary based on the appropriation of \$18,336 in higher than anticipated proffer contributions and \$868,916 in interest earnings received in FY 2024.
Fairfax Center Developer Contributions (2G40-031-000)	230,046	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Reston Road Fund Developer Contributions (2G40-147-000)	8,649	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Tysons Developer Contributions (2G40-035-000)	229,720	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Tysons Grid Concept (2G40-038-000)	8,668	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Tysons Grid of Streets Developer Contributions (2G40-057-000)	613,691	Increase necessary based on the appropriation of interest earnings received in FY 2024.
Tysons Metrorail Access Management (2G40-040-000)	18,071	Increase necessary based on the appropriation of interest earnings received in FY 2024.

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Project Name (Number)	Increase/ (Decrease)	Comments
Tyson's-wide Developer Contributions (2G40-058-000)	2,222,078	Increase necessary based on the appropriation of \$1,972,376 in higher than anticipated proffer contributions and \$249,702 in interest earnings received in FY 2024.
Total	\$4,259,855	

Fund 30050, Transportation Improvements**\$105,102,035**

FY 2025 expenditures are recommended to increase \$105,102,035 due to the carryover of unexpended project balances in the amount of \$79,175,445 and an adjustment of \$25,926,590. This adjustment includes an increase to the General Fund transfer to support both additional bicycle and pedestrian access and ongoing and future traffic calming projects throughout the County. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bicycle and Pedestrian Access Reserve (ST-000051)	\$25,426,590	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 \$25,426,590 is included for FY 2025 based on 20 percent of FY 2024 year-end balances bringing the total amount dedicated to this program to \$82,118,597. 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.
Bond Transit Projects – 2007 (5G25-056-000)	(53,779)	Decrease due to completion of this project. Two of the three projects, including the Vienna Metro stairs and the George Mason University Transit Transfer Station, are now complete. The third project, the Northern Virginia Community College (NVCC) Annandale Campus Transit Transfer Station, is being discontinued as staff have been unable to reach an agreement regarding the location and bus circulation patterns to successfully implement a transit transfer facility within the NVCC campus.

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Project Name (Number)	Increase/ (Decrease)	Comments
Pedestrian Improvements – 2014 (5G25-060-000)	100,000	Increase necessary to support higher than anticipated costs associated with the remaining projects in this program. Many of the completed projects have experienced cost increases due to inflation and supply chain issues. This additional funding will allow the remaining projects to be completed.
RMAG Phase II – 2014 (5G25-062-000)	100,000	Increase necessary to support higher than anticipated costs associated with the remaining projects in this program. Many of the completed projects have experienced cost increases due to inflation and supply chain issues. This additional funding will allow two of the remaining five projects within this program to be completed. The other three projects are being reevaluated for implementation and will require future funding.
Route 28 Widening (5G25-065-000)	(175,000)	Decrease due to the substantial completion of this project.
Traffic Calming Program (2G25-076-000)	528,779	Increase necessary to fund ongoing and future traffic calming projects throughout the County. Traffic calming includes the use of physical devices, such as speed humps, speed tables, raised pedestrian crosswalks, or median islands, to reduce the speed of traffic on residential streets.
Total	\$25,926,590	

Fund 30070, Public Safety Construction
\$234,966,740

FY 2025 expenditures are recommended to increase \$234,966,740 due to the carryover of unexpended project balances of \$224,629,360 and a net adjustment of \$10,337,380. The adjustment includes the appropriation of bond premium in the amount of \$5,000,000 associated with the January 2024 bond sale; \$5,000,000 for the Construction Escalation Reserve; the appropriation of interest revenue in the amount of \$191,040 associated with public improvements in the Scotts Run South area; and the appropriation of additional proffer revenue in the amount of \$146,340 associated with

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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)	(\$2,700,000)	A net decrease of \$2,700,000 is necessary to support a project shortfall in the Gunston Fire Station project in the amount of \$7,700,000, partially offset by an increase of \$5,000,000 to the escalation reserve. This project supports previously approved budgets and schedules for capital projects in the design and construction phases. Current cost estimates include the Board of Supervisors Operational Energy Strategy requirements, prevailing wage impacts and accommodate the recent trends of increasing construction costs related to market and commodity price escalation.
Contingency – Bonds (2G25-061-000)	5,000,000	Increase necessary to appropriate bond premium received in FY 2024 associated with the January 2024 bond sale.
Gunston Fire Station -2018 (FS-000054)	7,700,000	Increase necessary to accommodate increased construction costs due to current market conditions, prevailing wage rate impacts and additional sustainability goals for Net Zero, LEED Gold certification and all-electric design. Increases are also attributable to the installation of both photovoltaic panels and a geothermal system. This station will also be constructed with gender-neutral design, and an additional apparatus bay.
Scotts Run Public Improvements-Stormwater (SD-000042)	191,040	Increase necessary to appropriate interest revenue received in FY 2024 associated with public improvements in the Scotts Run South area.
Traffic Light Preemptive Devices (PS-000008)	146,340	Increase necessary to appropriate additional proffer revenue received in FY 2024 associated with the Fire Department's Emergency Vehicle Preemption Program. The Preemption 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 \$1.4 million has been received in proffer revenues for this initiative.
Total	\$10,337,380	

Fund 30090, Pro Rata Share Drainage Construction

\$0

FY 2025 expenditures remain at \$0 due to this fund being closed as part of the *FY 2024 Carryover Review*. The closure of this fund results in a transfer out of \$12,946,128 to Fund 40100, Stormwater Services, including unexpended project balances of \$10,878,048 and \$2,068,080 in pro rata share revenues received in FY 2024. The closure of Fund 30090 will allow for the consolidation of all Stormwater projects within Fund 40100, Stormwater Services. In 2015, the County's Uniform Pro Rata Share Assessment Program was amended to allow for a single Countywide assessment

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rate and a single project across all 30 major watersheds. All previous project balances have now been expended, resulting in one remaining Countywide project. Assessments collected will now be posted to Fund 40100 and used for any eligible project within the County. The following project adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed Improvements (SD-000040)	(\$12,946,128)	Decrease necessary due to the closure of this fund. This adjustment includes an amount of \$10,878,048 in remaining project balances and \$2,068,080 in pro rata share revenues received in FY 2024. 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 assessment rate and a single project across all 30 major watersheds. All assessments collected are now aggregated and used for any eligible project within the County. All previous project balances have now been expended, resulting in one remaining Countywide project. The closure of Fund 30090 will allow for the consolidation of all Stormwater projects within Fund 40100, Stormwater Services.
Total	(\$12,946,128)	

Fund 30300, Affordable Housing Development and Investment
\$117,781,629

FY 2025 expenditures are recommended to increase \$117,781,629 due to unexpended project balances of \$115,934,241 and \$1,847,388 due to an appropriation of excess revenues received in FY 2024. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Centreville Commuter Lot (HF-000192)	\$300,000	Increase necessary to support development work on the Centreville Commuter Lot affordable housing project.
Chantilly Library (HF-000190)	500,000	Increase necessary to support development work on the Chantilly Library affordable housing project.
Crescent Apartments Debt Service (2H38-075-000)	(111,283)	Decrease necessary due to project closeout.
Crescent Redevelopment (HF-000193)	600,000	Increase necessary to consolidate funding from projects 2H38-075-000 and HF-000097 into the new Crescent Redevelopment project.
Crescent Rehabilitation (HF-000097)	(369,018)	Decrease necessary due to project closeout.

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Project Name (Number)	Increase/ (Decrease)	Comments
Development of Housing at Rt. 50 & West Ox (HF-000055)	200,000	Increase necessary to support additional funding required for ongoing design and easement acquisition needs.
East County (HF-000188)	400,000	Increases necessary to support development work on the East County affordable housing project.
Innovation (HF-000189)	400,000	Increase necessary to support development work on the Innovation affordable housing project.
James Lee (HF-000191)	150,000	Increase necessary to support development work on the James Lee affordable housing project.
Planning Needs and Assessment (2H38-226-000)	(222,311)	Decrease necessary to reallocate funding to support affordable housing projects.
Total	\$1,847,388	

Fund 30400, Park Authority Bond Construction
\$103,583,664

FY 2025 expenditures are recommended to increase \$103,583,664 due to the carryover of unexpended project balances in the amount of \$103,556,226 and an adjustment of \$27,438. This adjustment includes the appropriation of grant revenue received in FY 2024. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Grants and Contributions (PR-000010)	\$27,438	Increase necessary to appropriate grant revenue received in FY 2024. Funding in the amount of \$21,079 is associated with Chesapeake Gateways grants to support the Park Authority's Wonder Wagon project to raise awareness, connection, and appreciation of nature within the community and \$6,359 is associated with a Virginia Department of Forestry grant to support the planting of additional trees at Green Springs Gardens.
Total	\$27,438	

Special Revenue Funds

Fund 40000, County Transit Systems
\$32,531,222

FY 2025 expenditures are recommended to increase \$32,531,222 due to \$13,588,733 for capital project balances and \$18,868,473 for adjustments to operating expenses. Adjustments for Connector operating expenses are related to the new labor agreements between the transit unions representing drivers, mechanics and other service support staff and the private firm contracted to operate Fairfax Connector Bus, as well as encumbered carryover associated with the operating contract. It also reflects a \$74,016 realignment of resources related to the Fastran Human Services

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Transportation program and an adjustment to the County's share of its operating subsidy to the Virginia Railway Express.

FY 2024 actual expenditures reflect a decrease of \$35,880,496, or 19.0 percent, from the *FY 2024 Revised Budget Plan* amount of \$188,738,413. Of this amount, \$12,384,302 is included as encumbered carryover in FY 2025, primarily for the contracted operation of Fairfax Connector Bus, upgrade of farebox collection systems and the purchase of new buses. The remaining balance of \$23,496,194 is primarily attributable to capital project balances, lower operating expenses due to the service interruption caused by the strike and lower than expected fuel prices.

Actual revenues in FY 2024 total \$55,727,429, a decrease of \$37,502,385, or 40.2 percent, from the FY 2024 estimate of \$93,229,814 primarily due to lower utilization of state aid revenues as a result of lower than expected capital and operating expenses.

As a result of the actions discussed above, the FY 2025 ending balance is projected to remain at \$0.

Fund 40010, County and Regional Transportation Projects

\$893,218,847

FY 2025 expenditures are recommended to increase \$893,218,847 due to primarily to the carryover of and net adjustments to capital projects and the appropriation of funds previously held in trust at the Northern Virginia Transportation Authority (NVTa) for regional (70 percent) transportation projects administered by the Virginia Department of Transportation (VDOT). Previously, NVTa would submit payments for County projects directly to VDOT upon review and approval by the Fairfax County Department of Transportation, but NVTa has discontinued this practice, and the County is now directly responsible for paying VDOT for project expenses and receiving reimbursement from NVTa.

FY 2025 revenues are recommended to increase by \$680,992,640, primarily due to \$580,992,640 in revenue anticipated for NVTa for regional (70 percent) projects. An additional \$100,000,000 in Economic Development Authority (EDA) bond revenue is also included, consistent with the Board of Supervisors' Transportation Priorities Plan TPP, approved in December 2019.

An FY 2025 Transfer Out of \$4,000,000 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for a portion of debt service payments at the Wiehle-Reston East Metrorail parking garage.

FY 2024 actual expenditures decreased by \$636,228,758, or 87.6 percent, from the *FY 2024 Revised Budget Plan* estimate of \$726,534,422. Of this amount, \$635,110,709 is attributable to capital project balances, and the remaining \$1,118,049 is attributable to net operational and debt service savings.

FY 2024 actual revenues total \$146,824,516, a decrease of \$422,357,418, or 74.2 percent, from the FY 2024 estimate of \$569,181,934. The variance is primarily attributable to revenue associated with ongoing large-scale regional (70 percent) transportation projects that will be received in FY 2025 or future fiscal years as expenses are incurred and reimbursed by NVTa.

As a result of the changes described above, the ending balance for the fund is unchanged.

The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Ped Program Operations (2G40-177-000)	\$1,300,000	Increase based on estimated program requirements.

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Project Name (Number)	Increase/ (Decrease)	Comments
Braddock Road Improvements Phase I NVT A 30 (2G40-160-000)	(31,500,000)	Resources realigned based on an updated project agreement and timetable.
Capital Expansion (TF-000030)	(7,750)	Project is completed and the remaining balance is reallocated to other project needs.
Construction Reserve (2G40-001-000)	(3,192,076)	Decrease to appropriate Commercial and Industrial tax proceeds for required project costs.
Construction Reserve NVT A 30% (2G40-107-000)	28,189,256	Increase based on adjustments to projects supported by NVT A 30% funds.
Extension Frontier Drive (VDOT) (2G40-095-000)	1,200,000	Increase based on updated project estimate.
Fairfax County Parkway FY 2020-2025 - VDOT Administered (2G40-217-000)	37,400,000	Appropriation of 70 percent funds previously held in trust at NVT A from the FY 2020-FY 2025 Six Year Improvement Program (SYIP) for VDOT administered improvements to Fairfax County Parkway.
Fairfax County Parkway FY 2022-2027 - VDOT Administered (2G40-218-000)	108,000,000	Appropriation of 70 percent funds previously held in trust at NVT A from the FY 2022-FY 2027 SYIP for VDOT administered improvements to Fairfax County Parkway.
Herndon NVT A 30% Capital (2G40-105-000)	60,782	Increase based on revenue received through NVT A and increase income.
Herndon Metro Station Access Management Study (HMSAMS) (2G40-086-000)	1,000,000	Increase based on updated project estimate.
Innovation Center Parking - C&I (TF-000021)	(30,627)	Project is completed and the remaining balance is reallocated to other project needs.
Rolling Road Widening FY 2020-2025- VDOT Administrated (2G40-219-000)	27,700,000	Appropriation of 70 percent funds previously held in trust at NVT A from the FY 2020-FY 2025 SYIP for VDOT administered widening of Rolling Road.
Rolling Rd. VRE Garage Feasibility Study (2G40-055-000)	650,000	Increase based on updated project estimate.
Route 1 Bus Rapid Transit NVT A 70% (2G40-162-000)	88,610,051	Appropriation of resources awarded by NVT A to address anticipated FY 2025 expenses.
Shrevewood Elementary Safe Routes to School (2G40-186-000)	(772,362)	Adjustment based on updated project estimate.

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Project Name (Number)	Increase/ (Decrease)	Comments
Vienna NVTa 30% Capital (2G40-106-000)	79,304	Increase based on revenues received through NVTa and interest income.
Total	\$258,686,578	

Fund 40030, Cable Communications
\$4,531,735

FY 2025 expenditures are recommended to increase \$4,531,735 due to encumbrances of \$1,794,567 and an increase of \$2,737,168, which includes \$2,202,485 to support I-Net for the Department of Information Technology; and \$534,683 associated with A/V upgrades at the Government Center, a showmobile replacement, and Channel 16 equipment upgrades.

FY 2024 actual expenditures reflect a decrease of \$8,324,525, or 47.5 percent, from the *FY 2024 Revised Budget Plan* amount of \$17,519,840. Of this amount, \$1,794,567 is included as encumbered carryover in FY 2025. The remaining balance of \$6,529,958 is primarily attributable to savings of \$1,221,328 in Personnel Services due to vacancies, \$4,998,947 in Operating Expenses, and \$309,683 in Capital Equipment.

Actual revenues in FY 2024 total \$16,432,306, a decrease of \$1,996,929, or 10.8 percent, from the FY 2024 estimate of \$18,429,235, primarily due to continually declining receipts for Communications Sales and Use Tax and PEG Capital Access Grants.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$424,319, an increase of \$222,066 over the FY 2025 Adopted Budget Plan.

Fund 40040, Fairfax-Falls Church Community Services Board
\$9,368,535

FY 2025 expenditures are recommended to increase \$9,368,535 due to increases of \$5,557,253 in encumbered carryover to support program operations, \$1,010,000 due to an appropriation from the Opioid Use Epidemic Reserve, \$1,000,000 to support critical capital needs at CSB facilities, and an appropriation of \$824,777 in Federal Block Grant and local jurisdiction revenues. These increases are partially offset by transfers of \$206,834 to Agency 38, Housing and Community Development associated with the transfer of the County's annual cash match for housing services grants and \$74,256 to Agency 08, Facilities Management Division to support the consolidation effort of the County's refuse disposal program. In addition, funding of \$1,257,595 and 8/8.0 FTE positions is included to provide support coordination services to individuals with developmental disabilities in the community as a result of new Medicaid Waivers allocated by the state, effective July 1, 2024. As Medicaid Waivers are allocated to the County, additional support coordinators are needed in order to comply with state and federal requirements, primarily those pursuant to the Department of Justice Settlement Agreement and implementation of Virginia's Medicaid Waiver redesign, effective July 1, 2016. These positions are offset with Medicaid Waiver revenue in the amount of \$1,006,076, resulting in a net cost to the General Fund of \$251,519.

FY 2024 actual expenditures reflect a decrease of \$10,076,590, or 4.6 percent, from the *FY 2024 Revised Budget Plan* amount of \$217,668,910. Of this amount, \$5,557,253 is included as encumbered carryover in FY 2025. The

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remaining balance of \$4,519,337 is primarily attributable to savings in contractual expenses and longer than anticipated position recruitment times.

Actual revenues in FY 2024 total \$51,080,375, an increase of \$13,923,469, or 37.5 percent, over the FY 2024 estimate of \$37,156,906 primarily due to higher than budgeted revenue from the Virginia Department of Behavioral Health and Developmental Services, as well as increases in Medicaid fees and program and client fees.

In addition, an increase of \$18,775,143 to Transfers Out is included in the *FY 2025 Revised Budget Plan*. Of this amount, \$15,000,000 reflects one-time savings to be returned to the General Fund. The remaining amount of \$3,775,143 includes \$1,890,143 to support the CSB's Electronic Health Record project in Fund 10040, IT Projects and \$1,885,000 to support critical capital projects for CSB facilities in Fund 30010, General Construction and Contributions.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$45,850,060, a decrease of \$2,342,337.

Fund 40045, Early Childhood Birth to 5

\$510,836

FY 2025 expenditures are recommended to increase \$510,836 due to encumbered carryover for FY 2024 obligations that were not able to be paid prior to the end of the fiscal year.

FY 2024 actual expenditures reflect a decrease of \$7,133,859, or 20.3 percent, from the *FY 2024 Revised Budget Plan* amount of \$35,101,154. Of this amount, \$510,836 is included as encumbered carryover in FY 2025. The remaining balance of \$6,623,023 is primarily attributable to \$184,532 in Personnel Services due to recruitment challenges as well as \$6,438,491 in Operating Expenses due primarily to maximizing state funding for child care services in Child Care Assistance and Referral (CCAR).

Actual revenues in FY 2024 total \$83,865 a decrease of \$132,095, or 61.2 percent, from the FY 2024 estimate of \$215,960 primarily due to lower than anticipated collections from permits and costs recovered from other jurisdictions offset by an increase in Federal pass-through funds associated with Head Start USDA Program.

An increase of \$10,500,000 to Transfers Out as part of the *FY 2025 Revised Budget Plan* is reflected. This funding will support a Transfer Out to Fund 30010, General Construction and Contributions, to support the Hybla Valley Community Center Childcare Facility and a feasibility study.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$13,052,064, a decrease of \$4,009,072.

Fund 40050, Reston Community Center

\$1,819,627

FY 2025 expenditures are recommended to increase \$1,819,627 due to unexpended project balances of \$1,022,055, \$257,748 in encumbered carryover to support program operations, \$293,915 in Capital Equipment, and increases of \$213,109 in Personnel Services and \$32,800 in Operating Expenses to account for position adjustments and the RCC on Wheels program.

FY 2024 actual expenditures reflect a decrease of \$2,804,628, or 21.7 percent, from the *FY 2024 Revised Budget Plan* amount of \$12,930,382. Of this amount, \$257,748 is included as encumbered carryover in FY 2025. The remaining balance of \$2,546,880 includes \$1,022,055 in unexpended project balances, \$293,915 in Capital Equipment, \$787,862

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in Personnel Services, and \$443,048 in Operating Expenses due to staffing vacancies and savings in program operations.

Actual revenues in FY 2024 total \$11,675,280, an increase of \$616,932, or 5.6 percent, over the FY 2024 estimate of \$11,058,348, primarily due to increases in real estate tax and interest collections.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$8,823,216, an increase of \$1,862,791.

Fund 40060, McLean Community Center

\$1,253,066

FY 2025 expenditures are recommended to increase \$1,253,066 due to unexpended project balances of \$656,751, encumbered carryover of \$280,096, and an appropriation of \$316,219 in Capital Projects to support increased costs for a lighting project in the Alden Theatre.

FY 2024 actual expenditures reflect a decrease of \$1,461,275, or 17.5 percent, from the *FY 2024 Revised Budget Plan* amount of \$8,333,810. Of this amount, \$280,096 is included as encumbered carryover in FY 2025. The remaining balance of \$1,181,179 is primarily due to unexpended project balances and savings in Personnel Services and Operating Expenses due to vacancies and program cancellations.

Actual revenues in FY 2024 total \$7,599,098, an increase of \$303,983, or 4.2 percent, over the FY 2024 estimate of \$7,295,115 primarily due to higher than anticipated collection of tax and interest revenue earned in FY 2024.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$5,795,602, an increase of \$512,192.

Fund 40080, Integrated Pest Management

\$127,439

FY 2025 expenditures are recommended to increase \$127,439 due to encumbered carryover for FY 2024 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 Insect Program (DCIP).

FY 2024 actual expenditures reflect a decrease of \$805,917, or 21.8 percent, from the *FY 2024 Revised Budget Plan* amount of \$3,690,348. Of this amount, \$127,439 is included as encumbered carryover in FY 2025. The remaining balance of \$678,478 is primarily attributable to savings of \$114,481 in Personnel Services, \$464,794 in Operating Expenses, \$62,572 in Benefits, and \$36,631 in Capital due to lower than anticipated spending, especially in DCIP.

Actual revenues in FY 2024 total \$3,261,181, an increase of \$111,824, or 3.6 percent, over the FY 2024 estimate of \$3,149,357 primarily due to higher than anticipated receipts from interest on investment.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$5,420,684, an increase of \$790,302.

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Fund 40090, E-911
\$22,182,238

FY 2025 expenditures are recommended to increase \$22,182,238 including carryover of \$14,274,343 of Information Technology (IT) projects and \$6,776,295 of encumbered operating balances. The remaining balance of \$1,131,600 is included in Operating Expenses to support service costs for the cellular radios deployed to public safety agencies.

In order to offset the cost for the cellular radios adjustment, the FY 2025 General Fund Transfer In is increased by \$1,131,600.

FY 2024 actual expenditures reflect a decrease of \$25,830,828, or 32.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$80,228,155. Of this amount, \$14,274,343 reflects unexpended IT projects and \$6,776,294 of encumbered operating balances.

Actual revenues in FY 2024 total \$45,733,381, an increase of \$1,608,254, or 3.6 percent, over the FY 2024 estimate of \$44,125,131 primarily due to higher than anticipated revenue from wireless reimbursement and interest.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$21,364,984, an increase of \$6,388,444.

Fund 40100, Stormwater Services
\$217,162,793

FY 2025 expenditures are recommended to increase \$217,162,793 based on the carryover of unexpended project balances in the amount of \$196,647,438 and a net adjustment of \$20,515,355. This adjustment includes the carryover of \$541,066 in operating and capital equipment encumbrances, an increase to Capital Equipment of \$794,542, and an increase to Capital Projects of \$19,179,747. The adjustment to capital projects is based on a transfer of \$12,946,128 from Fund 30090, Pro Rata Share Drainage Construction due to the closure of that fund; actual Economic Development Authority (EDA) Bonds interest earnings of \$3,674,780 associated with the Stormwater/Wastewater Facility; operational savings of \$1,909,303; higher than anticipated Stormwater tax revenues of \$640,655; and revenues received in FY 2024 from the sale of recycling material, a lease agreement with a property owner and directive work in the amount of \$8,881. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Debt Service for Stormwater/Wastewater Facility (2G25-117-000)	\$3,674,780	Increase necessary to appropriate FY 2024 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 partially offset annual debt service requirements associated with the project.
Emergency and Flood Response Projects (SD-000032)	640,655	Increase necessary to appropriate FY 2024 higher than anticipated Stormwater revenues.

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Project Name (Number)	Increase/ (Decrease)	Comments
Pro Rata Share Drainage Projects (SD-000045)	12,946,128	Increase necessary to appropriate revenues transferred from Fund 30090, Pro Rata Share Drainage Construction. Fund 30090 is proposed to be closed as part of the <i>FY 2024 Carryover Review</i> . 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 projects located within that watershed. The new amended program includes a single Countywide assessment rate and a single project across all 30 major watersheds. All assessments collected are now aggregated and used for any eligible project within the County. All previous watershed project balances have now been expended, resulting in one remaining Countywide project. The closure of Fund 30090 will allow for the consolidation of all Stormwater projects within Fund 40100, Stormwater Services.
Stream & Water Quality Improvements (SD-000031)	1,918,184	Increase necessary to appropriate operational savings of \$1,909,303 and revenues received in FY 2024 from the sale of recycling material, a lease agreement with a property owner and directive work in the amount of \$8,881.
Total	\$19,179,747	

Fund 40120, Dulles Rail Phase II Transportation Improvement District

\$19,400,000

FY 2025 expenditures are recommended to increase \$19,400,000 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 2025.

FY 2024 actual expenditures of \$39,111,432 reflect a decrease of \$1,305,919, or 3.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$40,417,351. This is primarily attributable to lower than anticipated debt service costs and lower than anticipated operating expenses.

Actual revenues in FY 2024 total \$21,198,754, an increase of \$1,839,512, or 9.5 percent, over the FY 2024 estimate of \$19,359,242 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$22,075,741, a decrease of \$16,254,569.

Fund 40125, Metrorail Parking System Pledged Revenues

\$391,055

FY 2025 expenditures are recommended to increase \$391,055, including \$625,224 associated with encumbrances that will support the debt service expenses for the Herndon and Innovation Center Metrorail Station Parking Garages; \$337,427 associated with encumbrances that will support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage; \$33,155 associated with encumbrances that will support the

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operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage; \$20,473 associated with encumbrances that will support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage; and \$1,500 associated with encumbrances that will support the debt service expenses for the Wiehle-Reston East Metrorail Station Parking Garage. This increase is partially offset by a decrease of \$626,724 based on anticipated requirements in FY 2025, including a decrease of \$625,224 for the Herndon and Innovation Center Metrorail Station Parking Garages and a decrease of \$1,500 for the Wiehle-Reston East Metrorail Station Parking Garage.

FY 2025 revenues are recommended to increase \$467,249, including \$200,000 associated with Interest on Investments and \$267,249 associated with Washington Metropolitan Area Transit Authority (WMATA) Surcharge Parking Fees. FY 2025 also includes a \$1,800,000 transfer in from Fund 20000, Consolidated County and Schools Debt Service, to provide partial funding for operational expenses and programmed debt service expenses for the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages. In addition, FY 2025 includes a \$2,429,775 transfer in from Fund 30000, Metro Operations and Construction, to provide partial funding for operational expenses and programmed debt service expenses for the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages. Finally, FY 2025 includes a \$4,000,000 transfer in from Fund 40010, County and Regional Transportation Projects, to provide additional funds required to pay debt service on the Wiehle-Reston East Metrorail Station Parking Garage not covered by ground rent and parking fees.

FY 2024 actual expenditures reflect a decrease of \$1,017,778, or 9.1 percent, from the *FY 2024 Revised Budget Plan* amount of \$11,245,010. This is due to lower than anticipated operational expenses for the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages and lower than anticipated budgeted debt service expenses for the Herndon and Innovation Center Metrorail Station Parking Garages.

Actual revenues in FY 2024 total \$6,564,733, a decrease of \$3,317,633, or 33.6 percent, from the FY 2024 estimate of \$9,882,366 due to lower than anticipated parking revenues at the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages of \$3,510,706 and lower than anticipated surcharge parking revenues of \$583,503. This decrease is partially offset by an increase of \$776,380 from higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$10,397,613, an increase of \$3,651,247. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Innovation Parking Facility Debt Service (2G40-167-000)	(\$625,224)	Decrease based on anticipated requirements in FY 2025.
Wiehle Metro Pkg Facility Debt Service (2G40-115-000)	(1,500)	Decrease based on anticipated requirements in FY 2025.
Total	(\$626,724)	

Fund 40140, Refuse Collection

\$829,852

FY 2025 expenditures are recommended to increase \$829,852 due to \$197 in encumbered carryover in Operating Expenses and \$829,655 in unexpended Capital Projects.

FY 2024 actual expenditures reflect a decrease of \$3,295,820, or 11.5 percent, from the *FY 2024 Revised Budget Plan* amount of \$28,762,105. Of this amount, \$197 is included as encumbered carryover in Operating Expenses and

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\$829,655 is unspent Capital Project balances that will be carried forward. The remaining balance of \$2,465,968 is primarily attributable to the realignment of the contractor collection service budget in Operating Expenses, less overtime incurred in Personnel Services, and a lower County share amount requested on a Clean Air Communities Program (CACP) grant as the result of project modification in Capital Equipment.

Actual revenues in FY 2024 total \$23,742,752, a decrease of \$850,950 or 3.5 percent, from the FY 2024 estimate of \$24,593,702 primarily due to lower than anticipated refuse collection fees, charges for services, and replacement reserve fees.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$594,198, an increase of \$1,615,018.

Fund 40150, Refuse Disposal

\$2,444,361

FY 2025 expenditures are recommended to increase \$2,444,361 due to \$599,601 in encumbered carryover in Operating Expenses, \$1,298,067 in encumbered carryover in Capital Equipment and \$546,693 in unexpended Capital Projects.

FY 2024 actual expenditures reflect a decrease of \$3,221,567 or 4.6 percent, from the *FY 2024 Revised Budget Plan* amount of \$69,613,349. Of this amount, \$1,897,668 is included as encumbered carryover and \$546,693 is unspent Capital Project balances that will be carried forward. The remaining balance of \$777,206 is primarily attributable to lower than anticipated Operating Expenses costs and lower than anticipated Capital Equipment costs based on the management's decision to postpone the purchase of some capital equipment.

Actual revenues in FY 2024 total \$58,682,608, a decrease of \$51,574, or 0.1 percent, from the FY 2024 estimate of \$58,734,182 primarily due to lower than anticipated refuse disposal revenue.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$32,995,592, an increase of \$725,632.

Fund 40170, I-95 Refuse Disposal

\$9,787,053

FY 2025 expenditures are recommended to increase \$9,787,053 due to \$61 in encumbered carryover in Operating Expenses, \$1,140,993 in encumbered carryover in Capital Equipment, and \$8,645,999 in unexpended Capital Projects.

FY 2024 actual expenditures reflect a decrease of \$10,309,086, or 45.6 percent, from the *FY 2024 Revised Budget Plan* amount of \$22,596,123. Of this amount, \$1,141,054 is included as encumbered carryover and \$8,645,999 is unspent Capital Project balances that will be carried forward. The remaining balance of \$522,033 is primarily attributable to lower than anticipated Operating Expenses costs, lower than anticipated Capital Equipment costs and lower than anticipated Personnel Services costs.

Actual revenues in FY 2024 total \$12,836,721, an increase of \$905,915, or 7.6 percent, over the FY 2024 estimate of \$11,930,806 primarily due to higher than anticipated interest earnings, refuse disposal revenue and miscellaneous revenue. This increase was partially offset by a decrease in sale of equipment revenue.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$38,125,899, an increase of \$1,427,948.

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Fund 40180, Tysons Service District
\$42,938,047

FY 2025 expenditures are recommended to increase \$42,938,047 due to the carryover of unexpended project balances in the amount of \$17,938,047 and an adjustment of \$25,000,000. This adjustment is associated with the widening of Route 7 from Route 123 to I-495 (Capital Beltway). The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Rt 7 Widening (Rt 123 to I-495) (2G40-118-000)	\$25,000,000	Increase necessary to support the widening of Route 7 from Route 123 to I-495 (Capital Beltway). This increase is associated with the increased construction and right-of-way costs and the refined conceptual design with increased pedestrian and bicycle amenities and additional safety improvements. The Tysons Transportation Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on April 16, 2024.
Total	\$25,000,000	

Fund 40200, Land Development Services
\$133,157

FY 2025 expenditures are recommended to increase \$133,157 due to encumbered carryover of \$14,269 and an increase of \$118,888 in Operating Expenses associated with the stormwater civil penalty fee revenues, which are collected in lieu of court action related to land disturbance violations and used to support awareness and education efforts.

FY 2024 actual expenditures reflect a decrease of \$1,508,391, or 2.9 percent, from the *FY 2024 Revised Budget Plan* amount of \$51,957,406. Of this amount, \$14,269 is included as encumbered carryover in FY 2025. The remaining balance of \$1,494,122 is attributable to \$856,606 in Personnel Services due to position vacancies, \$627,516 in Operating Expenses due to lower than anticipated contracted labor expenditures, and \$10,000 in higher than anticipated recovered costs.

Actual revenues in FY 2024 total \$51,420,324, an increase of \$3,307,538, or 6.9 percent, over the *FY 2024 Revised Budget Plan* amount of \$48,112,786. This is primarily due to an increase of \$3,014,351 in Permits, Fees and Regulatory Licenses revenue as a result of stronger than anticipated revenue collections in the second half of the fiscal year. It should be noted that through February 2024, both revenue collections and workload metrics were showing signs of deceleration, especially in commercial building activities, which is the main driver of Land Development Services (LDS) revenues. Revenue estimates were adjusted down as part of the *FY 2024 Third Quarter Review* to reflect this trend and to also account for the significant uncertainty for the remainder of the year. In addition, a General Fund Transfer of \$6,500,000 was included as part of the *FY 2024 Third Quarter Review* to address a projected shortfall and to ensure the fund ends with a positive unreserved balance at year-end. Going into FY 2025, there is still uncertainty around the market and the macroeconomic environment. LDS and the Department of Management and Budget will closely monitor actual revenues and expenditures during FY 2025, and any necessary adjustments will be reflected in the *FY 2025 Third Quarter Review*.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$17,257,427, an increase of \$4,682,772. Of this amount, \$11,673,906 reflects the Technology Surcharge Reserve, and \$5,583,521 is the projected unreserved ending balance, which reflects an increase of \$4,481,765 over the FY 2025 Adopted Budget Plan amount of \$1,101,756. This is primarily due to the higher-than-anticipated unreserved FY 2024 ending balance.

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Fund 40300, Housing Trust
\$25,303,855

FY 2025 expenditures are recommended to increase \$25,303,855 due to unexpended project balances of \$22,730,813 and \$2,573,042 due to an appropriation of excess revenues received in FY 2024.

FY 2024 actual expenditures reflect a decrease of \$22,730,813, or 95.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$23,871,363 due to unexpended project balances which will carry forward into FY 2025.

In addition, FY 2025 includes a Transfer Out of \$63,000 to Fund 20000, Consolidated County and Schools Debt Service, related to the North Hill/Commerce Street Redevelopment and North Hill/Woodley Hills Estate projects.

Actual revenues in FY 2024 total \$6,166,384, an increase of \$2,573,042, or 71.6 percent, over the *FY 2024 Revised Budget Plan* amount of \$3,593,342 due primarily to the recognition of additional proffer revenue and increased investment income in FY 2024.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$4,043,938, which represents a decrease of \$63,000 from the FY 2025 Adopted Budget Plan. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
HP-HCD Proffer-Senior (Continuing Care) HF-000186	\$1,435,119	Increase necessary to recognize proffer revenue received in FY 2024.
HP-Housing Proffer Contributions-General (HF-000082)	206,253	Increase necessary to recognize proffer revenue received in FY 2024.
HP-Housing Proffer Contributions-Tysons (HF-000081)	96,250	Increase necessary to recognize proffer revenue received in FY 2024.
One University (HF-000100)	67,216	Increase necessary to support remaining costs for One University related to relocation and final outfitting.
Stonegate Village Renovations (HF-000170)	500,000	Increase necessary to support ongoing design and development costs.
Undesignated Housing Trust Fund (2H38-060-000)	268,204	Increase necessary to support affordable housing projects to be determined at a later date.
Total	\$2,573,042	

Fund 50800, Community Development Block Grant
\$9,252,686

FY 2025 expenditures are recommended to increase \$9,252,686 due to the residual carryover of unexpended grant balances of \$8,113,163; an increase of \$897,058 due to actual program income in FY 2024; an increase of \$121,608 due to the amended Department of Housing and Urban Development (HUD) award; and an increase of \$120,857 due

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to a reconciliation between HUD's Integrated Disbursement and Information System (IDIS) and the County's financial system.

FY 2024 actual expenditures reflect a decrease of \$8,113,163, or 64.9 percent, from the *FY 2025 Revised Budget Plan* amount of \$12,508,415 due to unexpended grant balances which will carry forward into FY 2025.

Actual revenues in FY 2024 total \$5,075,541, a decrease of \$6,490,458, or 56.1 percent, from the FY 2025 estimate of \$11,565,999. These balances will carry forward into FY 2025 as grant projects are budgeted based on total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be \$0, resulting in no change from the FY 2025 Adopted Budget.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2025, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd Housing	\$488,192	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380024	Fair Housing	82,590	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380035	Home Repair for the Elderly	366,064	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380036	Contingency Fund	(2,458,403)	Decrease necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380039	Planning and Urban Design	5,910	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380040	General Administration	10,497	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380042	Housing Program Relocation	100,000	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380060	Homeownership Assistance Program	784,020	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380079	Adjusting Factors	(852,370)	Decrease necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380091	Affordable Housing RFP	1,193,354	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380102	FCRHA and County Rehab or Acquisitions	1,037,250	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380104	Bringing Resources to Aid Women's Shelters-TPS-Health Services	28,019	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380107	Women Giving Back Inc.- TPS/Health Services	71,877	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380112	NOVA-Pro Bono Law Center- TPS/Legal Services	70,433	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380113	Shelter House-Family Pass- TPS/Self Sufficiency	212,090	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
	Total	\$1,139,523	

Fund 50810, HOME Investment Partnerships Program
\$11,062,525

FY 2025 expenditures are recommended to increase \$11,062,525 due to the residual carryover of unexpended grant balances of \$11,189,074; an increase of \$136,996 due to actual program income in FY 2024; and an increase of \$84,335 due to a reconciliation between the Department of Housing and Urban Development (HUD)'s Integrated Disbursement and Information System (IDIS) and the County's financial system. These increases are partially offset by a decrease of \$347,880 due to the amended HUD award.

FY 2024 actual expenditures reflect a decrease of \$11,189,074, or 84.0 percent, from the *FY 2024 Revised Budget Plan* amount of \$13,314,644 due to unexpended grant balances which will carry forward into FY 2025.

Actual revenues in FY 2024 total \$2,184,963, a decrease of \$11,360,369, or 83.9 percent, from the FY 2025 estimate of \$13,545,332. These balances will carry forward into FY 2025 as grant projects are budgeted based on total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be \$308,722, resulting in no change from the FY 2025 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2025, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380025	Fair Housing Program	\$24,884	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.

FY 2024 Carryover Review

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	(52,182)	Decrease necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380050	Tenant Based Rental Assistance	72,672	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380051	Development Cost	(1,007,539)	Decrease necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380052	Administration	(59,672)	Decrease necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	895,288	Increase necessary based on the amended FY 2025 HUD award and the FY 2025 Consolidated One Year Action Plan.
	Total	(\$126,549)	

OTHER FUNDS DETAIL

Internal Service Funds

Fund 60000, County Insurance

\$7,330,667

FY 2025 expenditures are recommended to increase \$7,330,667 over the FY 2025 Adopted Budget Plan total of \$35,165,012. Of the total increase, \$130,667 is included as encumbered carryover primarily due to the purchase of new AED units to replace those nearing expiration. Additionally, \$7,200,000 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 2025.

FY 2024 actual expenditures reflect a decrease of \$19,213,325, or 41.1 percent, from the *FY 2024 Revised Budget Plan* amount of \$46,803,163. 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 2025 Third Quarter Review* as an audit adjustment to FY 2024.

Actual revenues in FY 2024 total \$3,619,038, an increase of \$2,934,038 over the FY 2024 estimate of \$685,000 primarily due to higher than anticipated return on interest.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$103,982,673, an increase of \$14,816,696.

Fund 60010, Department of Vehicle Services

\$14,038,839

FY 2025 expenditures are recommended to increase \$14,038,839 due to encumbered carryover of \$13,988,658 associated with vehicle procurements and \$50,181 to satisfy local cash matching requirements for a grant supporting the purchase of Fastran vehicles.

FY 2024 actual expenditures reflect a decrease \$17,837,133, or 16.0 percent, from the *FY 2024 Revised Budget Plan* amount of \$111,195,899. Of this amount, \$13,988,658 is included as encumbered carryover in FY 2025. The remaining balance of \$3,848,475 is primarily attributable to savings in Personnel Services and Operating Expenses.

Actual revenues in FY 2024 total \$96,914,069, a decrease of \$187,731, or 0.2 percent, from the FY 2024 estimate of \$97,101,800 due to lower than anticipated fuel charges, charges related to video in police vehicles, and other miscellaneous charges, partially offset by higher than anticipated charges for vehicle replacement, ambulance replacement, fire apparatus replacement, and Fastran bus replacement.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$87,549,108, an increase of \$7,239,719.

FY 2024 Carryover Review

OTHER FUNDS DETAIL

Fund 60020, Document Services
\$168,378

FY 2025 expenditures are recommended to increase \$168,378 due primarily to encumbered carryover for printing services, paper, contracted support and office supplies.

FY 2024 actual expenditures reflect a decrease of \$312,474, or 3.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$9,796,594. Of this amount, \$168,378 is included as encumbered carryover in FY 2025. The remaining balance of \$144,096 is primarily attributable to lower than anticipated expenses for contracted support and contracted printing services.

Actual revenues in FY 2024 total \$4,800,690, a decrease of \$243,736, or 4.8 percent, from the FY 2024 estimate of \$4,492,593 primarily due to lower than anticipated revenues for services provided to Fairfax County Public Schools and lower than anticipated postage reimbursement, partially offset by increased service revenue from County agencies.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$561,380, a decrease of \$99,640.

Fund 60030, Technology Infrastructure
\$17,714,854

FY 2025 expenditures are recommended to increase \$17,714,854 due to increased support for information technology architecture optimization and storage enhancement, encumbered carryover, and appropriation of fund balances. The increase for architecture optimization and storage enhancement is supported by a General Fund Transfer increase of \$7,160,000 and the remaining adjustments are supported by balances within the fund.

FY 2024 actual expenditures reflect a decrease of \$13,751,841, or 19.7 percent, from the *FY 2024 Revised Budget Plan* amount of \$69,769,325. Of this amount, \$7,138,656 is included as encumbered carryover in FY 2025. The remaining balance of \$6,613,185 is primarily attributable to lower than anticipated expenses for software and contracted support.

Actual revenues in FY 2024 total \$45,949,109, an increase of \$749,345, or 1.7 percent, from the FY 2024 estimate of \$45,199,764 primarily due to increased infrastructure and computer support and replacement charges.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$7,552,365, an increase of \$3,946,332. This balance is held for device replacement, as a significant number of the devices deployed to sustain County operations during the COVID-19 pandemic are reaching the end of their supported warranties.

Fund 60040, Health Benefits
\$53,174,409

FY 2025 expenditures are recommended to increase \$53,174,409 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

The fund's expenditures balance of \$46,968,630 is 19.1 percent of the *FY 2024 Revised Budget Plan* appropriation of \$245,443,928. The balance is primarily attributable to the unexpended portion of the FY 2024 premium stabilization reserve of \$49,459,016 and lower than expected claims administrative expenses, offset by higher than expected claim expenditures. Total claims for the County's self-insured plans increased by 13.3 percent over FY 2023. It should be noted that these figures do not include any change in Incurred But Not Reported (IBNR) claims, which is determined

OTHER FUNDS DETAIL

by an annual actuarial calculation. Adjustments to the IBNR will be included in the *FY 2025 Third Quarter Review* as an audit adjustment to FY 2024.

Actual revenues in FY 2024 total \$197,786,242, an increase of \$298,087, or 0.2 percent, over the FY 2024 estimate of \$197,488,155. The revenue estimates included in the *FY 2024 Revised Budget Plan* were based on preliminary estimates of January 2024 premium increases and plan migration.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$32,214,888, a decrease of \$5,907,692 from the FY 2025 Adopted Budget Plan.

Enterprise Funds

Fund 69000, Sewer Revenue

\$0

There are no expenditures in this fund. However, the *FY 2025 Revised Budget Plan* Transfer Out to Fund 69010, Sewer Operation and Maintenance, is recommended to increase \$4,200,000 to partially support anticipated higher payments to Interjurisdictional partners.

FY 2025 revenues are recommended to remain at the FY 2025 Adopted Budget Plan level.

Actual revenues in FY 2024 total \$297,773,842, an increase of \$15,785,342, or 5.6 percent, over the FY 2024 estimate of \$281,988,500 primarily due to higher than anticipated Availability Charges, higher than anticipated Interest on Investments, and higher than anticipated Connection Charges.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$139,488,312, a decrease of \$11,585,342.

Fund 69010, Sewer Operation and Maintenance

\$18,975,095

FY 2025 expenditures are recommended to increase \$18,975,095 due to an adjustment of \$5,261,800 in Personnel Services, encumbrances of \$3,876,640 in Operating Expenses, an adjustment of \$5,252,000 in Operating Expenses, encumbrances of \$2,489,655 in Capital Equipment, and an adjustment of \$2,095,000 in Capital Equipment. The adjustment in Personnel Services is due to expected increases in personnel costs, the adjustment in Operating Expenses is due to anticipated higher payments to Interjurisdictional partners, and the adjustment in Capital Equipment is due to specialized capital equipment and vehicles that take longer to be procured.

FY 2024 actual expenditures reflect a decrease of \$8,234,173, or 5.8 percent, from the *FY 2024 Revised Budget Plan* amount of \$142,664,334. Of this amount, \$6,366,295 is included as encumbered carryover in FY 2025. The remaining balance of \$1,867,878 is primarily attributable to savings in Operating Expenses due to lower than projected operating and maintenance costs and savings in Capital Equipment due to specialized capital equipment and vehicles that take longer to be procured. These savings are partially offset by higher than projected compensation costs in Personnel Services and lower than anticipated Recovered Costs.

There are no revenues in this fund. However, the Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, is recommended to increase \$4,200,000 to partially support the adjustment in Operating Expenses described above.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$175,481, a decrease of \$6,540,922.

FY 2024 Carryover Review

OTHER FUNDS DETAIL

Fund 69030, Sewer Bond Debt Reserve
\$0

There are no expenditures in this fund. However, an *FY 2025 Revised Budget Plan* Transfer Out of \$36,660,067 to Fund 69310, Sewer Bond Construction, is recommended to support Sewer capital projects. On May 21, 2024, the Board of Supervisors approved the release of the Sewer Bond Debt Reserve after 57.4 percent of the outstanding Sewer bondholders provided consent to eliminate the Sewer Bond Debt Reserve. The funding from this reserve will be used in the same manner as any tax-exempt bond proceeds, namely payment for Sewer capital projects.

Actual revenues in FY 2024 total \$3,001,642, a decrease of \$12,363,833, or 80.5 percent, from the FY 2024 estimate of \$15,365,475 primarily due to lower than anticipated bond proceeds.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$0, a decrease of \$49,023,900.

Fund 69310, Sewer Bond Construction
\$201,363,980

FY 2025 expenditures are recommended to increase \$201,363,980 due to the carryover of unexpended project balances of \$236,543,926, a Transfer In of \$36,660,067 from Fund 69030, Sewer Debt Service Reserve, and an increase of \$2,277,678 necessary to appropriate interest earnings received in FY 2024. This increase was partially offset by a decrease of \$74,117,691 due to lower than anticipated revenue from the sale of bonds. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Alexandria WWTP Upgrades (WW-000013)	(\$5,000,000)	Decrease due to lower than anticipated revenue from the sale of sewer bonds in the amount of \$5,000,000. In FY 2024, an amount of \$140.6 million in Sewer Revenue Bonds was issued to support the upgrade and improvement projects at the Noman M. Cole, Jr. Pollution Control Plant and other Treatment Plants operated by Interjurisdictional Partners, the Conveyance System Capacity Expansion program, and the Wastewater Developers Reimbursement Program, including \$137.6 million in this fund and \$3.0 million in Fund 69030, Sewer Bond Debt Reserve, for legal requirements.
DC Blue Plains WWTP Upgrades (WW-000011)	(10,000,000)	Decrease due to lower than anticipated revenue from the sale of sewer bonds in the amount of \$10,000,000. In FY 2024, an amount of \$140.6 million in Sewer Revenue Bonds was issued to support the upgrade and improvement projects at the Noman M. Cole, Jr. Pollution Control Plant and other Treatment Plants operated by Interjurisdictional Partners, the Conveyance System Capacity Expansion program, and the Wastewater Developers Reimbursement Program, including \$137.6 million in this fund and \$3.0 million in Fund 69030, Sewer Bond Debt Reserve, for legal requirements.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	(20,179,946)	Decrease due to lower than anticipated revenue from the sale of sewer bonds in the amount of \$59,117,691. In FY 2024, an amount of \$140.6 million in Sewer Revenue Bonds was issued to support the upgrade and improvement projects at the Noman M. Cole, Jr. Pollution Control Plant and other Treatment Plants operated by Interjurisdictional Partners, the Conveyance System Capacity Expansion program, and the Wastewater Developers Reimbursement Program, including \$137.6 million in this fund and \$3.0 million in Fund 69030, Sewer Bond Debt Reserve, for legal requirements. This decrease is partially offset by an increase of \$36,660,067 associated with a Transfer In from Fund 69030, Sewer Debt Service Reserve. This Transfer In is recommended to support Sewer capital projects. On May 21, 2024, the Board of Supervisors approved the release of the Sewer Bond Debt Reserve after 57.4 percent of the outstanding Sewer bondholders provided consent to eliminate the Sewer Bond Debt Reserve. The funding from this reserve will be used in the same manner as any tax-exempt bond proceeds, namely payment for Sewer capital projects. In addition, this decrease is partially offset by an increase of \$2,277,678 necessary to appropriate interest earnings received in FY 2024.
Total	(\$35,179,946)	

Agency and Trust Funds

Fund 70000, Route 28 Tax District

(\$1,457,465)

FY 2025 expenditures are recommended to decrease \$1,457,465, including a decrease of \$1,462,759 for estimated payments to the fiscal agent that is primarily due to assessed value adjustments and a decrease to the tax rate in FY 2025. This decrease is partially offset by an increase of \$5,294 due to the timing of payments made in FY 2024 and the corresponding adjustment to the appropriation level in FY 2025.

FY 2024 actual expenditures reflect a decrease of \$986,594, or 8.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$12,089,363. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2024 total \$11,102,990, a decrease of \$981,300, or 8.1 percent, from the FY 2024 estimate of \$12,084,290 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 2025 ending balance is projected to be \$0.

FY 2024 Carryover Review

OTHER FUNDS DETAIL

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

FY 2025 expenditures are recommended to remain at \$811,035,996, the same level as the FY 2025 Adopted Budget Plan.

FY 2024 actual expenditures reflect a decrease of \$13,997,486, or 1.8 percent, from the *FY 2024 Revised Budget Plan* amount of \$788,432,481, primarily due to lower than expected payments for investment services. It should be noted that final figures of investment services will be provided in August and will be included in the *FY 2025 Third Quarter Review* as audit adjustments to FY 2024.

Actual revenues in FY 2024 total \$1,365,869,228, an increase of \$303,818,246, or 28.6 percent, over the FY 2024 estimate of \$1,062,050,982 primarily due to investment returns being higher 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 2024. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2024. Of the returns achieved through May, a gain of \$436,362,458 is due to unrealized gain on investments held but not sold as of June 30, 2024, and \$394,941,504 is due to realized return on investment. The FY 2024 actual unrealized gain of \$436.4 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 are estimated to range between 9.1 and 10.8 percent in FY 2024.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2026 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 2025 ending balance is projected to be \$9,348,248,570, an increase of \$317,815,732.

Fund 73030, OPEB Trust
\$0

FY 2025 expenditures are recommended to remain at \$15,752,812, the same level as the FY 2025 Adopted Budget Plan.

FY 2024 actual expenditures reflect a decrease of \$10,285,898, or 42.6 percent, from the *FY 2024 Revised Budget Plan* amount of \$24,140,732. 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 2024. Once this adjustment is posted, it is anticipated that FY 2024 expenditures will be in line with the *FY 2024 Revised Budget Plan*.

Actual revenues in FY 2024 total a gain of \$37,928,818, an increase of \$21,333,152, over the FY 2024 estimate of \$16,595,666. 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 2024. Excluding the implicit subsidy from the FY 2024 estimate, revenues were \$30,459,215 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 2024. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2024. Of the amount received through May, an unrealized gain of \$28,291,007 is for investments held but not sold as of June 30, 2024 and a gain of \$1,736,596 is due to higher than anticipated realized

FY 2024 Carryover Review

OTHER FUNDS DETAIL

return on investment. FY 2024 actual unrealized gain of \$28.3 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 Pool OPEB Trust Fund, in which the County is invested, returned 8.25 percent during the first eleven months of FY 2024 (through May 31, 2024). Portfolio I's performance was consistent with its custom benchmark of 8.60 percent for the same period. The performance of certain active fund managers of large/small cap equity, emerging markets equity, and fixed income 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, 2024, was 2.40 percent versus 2.34 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$419,763,579, an increase of \$31,619,050.

NON-APPROPRIATED FUNDS

Fund 80000, Park Revenue and Operating

\$1,925,895

FY 2025 expenditures are recommended to increase \$1,925,895 due to encumbered carryover of \$512,505 in Operating Expenses and an increase of \$1,413,390 in projected Personnel Services requirements.

FY 2025 revenues are recommended to increase \$1,426,465 based on revised revenue projections including \$1,331,465 in anticipated park fee revenue and \$95,000 in anticipated federal pass-through revenue associated with a Virginia Tourism Grant.

FY 2024 actual expenditures reflect a decrease of \$2,780,741 or 4.7 percent from the *FY 2024 Revised Budget Plan* amount of \$58,959,455. These savings are primarily associated with Personnel Services and Operating Expenses.

Actual revenues in FY 2024 total \$60,742,476, a decrease of \$257,524 or 0.4 percent from the *FY 2024 Revised Budget Plan* amount of \$61,000,000 primarily due to lower than anticipated revenue associated with recreation class fees.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$9,064,082.

Fund 80300, Park Improvements

\$35,458,767

FY 2025 expenditures are recommended to increase \$35,458,767 due to the carryover of unexpended project balances in the amount of \$28,873,264 and an adjustment of \$6,585,503 due to interest earnings, easement fees, donations, and proffers received in FY 2024. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$3,586	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Riverbend Park in the Dranesville District.
Dranesville Districtwide-Pimmit Run (PR-000094)	86,997	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Pimmit Run Park in the Dranseville District.

FY 2024 Carryover Review

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
E. C. Lawrence (PR-000112)	33,457	Increase necessary to allocate interest earnings received in FY 2024.
FCPA Donation Account (PR-000133)	2,397,617	Increase necessary to allocate donation revenues received in FY 2024 which will support improvements throughout the park system.
Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040)	163,899	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Byron Avenue Park in the Franconia District.
Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028)	59,431	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Franconia District Park in the Franconia District.
General Park Improvements (PR-000057)	2,179	Increase necessary to allocate revenues received in FY 2024 for restitution on general park land.
Grants and Contributions (2G51-026-000)	5,800	Increase necessary to allocate revenues received in FY 2024 associated with grant funding to support park programs.
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	27,121	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Clark's Crossing Park in the Hunter Mill District.
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	45,014	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Frying Pan Park in the Hunter Mill District.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	168,362	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Stratton Woods Park in the Hunter Mill District.
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	29,444	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements At Stuart Park in the Hunter Mill District.
Mason District Park (PR-000054)	61,788	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Mason District Park in the Mason District.
Mt. Vernon Districtwide Parks (PR-000037)	74,910	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements throughout the Mount Vernon District.
Open Space Preservation (PR-000063)	15,699	Increase necessary to allocate donation revenues received in FY 2024 for open space preservation.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Park Authority Management Plans (PR-000113)	175,889	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)	1,058,473	Increase necessary to allocate easement revenues received in FY 2024.
Park Revenue Proffers (PR-000058)	920,398	Increase necessary to allocate proffers received in FY 2024. These proffers will support improvements to the parks based on the approved proffer language.
Restitution For VDOT Takings (RVT) (PR-000081)	391,864	Increase necessary to allocate revenues received in FY 2024 as restitution from the Virginia Department of Transportation (VDOT) as part of a tree planting initiative due to VDOT removing trees from park property as part of a road widening project.
Revenue Facilities Capital Sinking Fund (PR-000101)	784,062	Increase necessary to allocate pooled interest revenues received in FY 2024. This project will support planned, long term life cycle maintenance at revenue facilities.
Springfield Districtwide (Greenbriar) Tel (PR-000124)	27,485	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at Greenbriar Park in the Springfield District.
Springfield Districtwide (So Run) Telecommunications (PR-000045)	20,894	Increase necessary to allocate revenues received in FY 2024 from telecommunication leases to support improvements at South Run Park in the Springfield District.
Sully Plantation (PR-000052)	31,134	Increase necessary to allocate revenues received in FY 2024 from the Sully Foundation.
Total	\$6,585,503	

OTHER FUNDS DETAIL

Fund 81000, FCRHA General Operating
\$19,797,972

FY 2025 expenditures are recommended to increase \$19,797,972 due to unexpended project balances of \$10,523,789, encumbered carryover of \$7,923,673, and appropriations of \$1,306,139 to support the Little River Glen project during construction and \$44,371 in interest revenue received related to the Private Financing project in FY 2024.

FY 2024 actual expenditures reflect a decrease of \$19,910,446, or 87.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$22,823,767. Of this amount, \$7,923,673 is included as encumbered carryover in FY 2025. The remaining balance of \$11,986,773 is primarily attributable to unexpended project balances and vacancies in FY 2024.

Actual revenues in FY 2024 total \$6,583,475, an increase of \$2,389,494, or 57.0 percent, over the FY 2024 estimate of \$4,193,981 primarily due to higher than anticipated interest, rental, and other revenue collections in FY 2024.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$20,504,389, an increase of \$2,501,968.

Fund 81400, FCRHA Asset Management
\$145,322,879

FY 2025 expenditures are recommended to increase \$145,322,879 due to unexpended project balances of \$133,523,799 primarily related to the Original Mount Vernon High School (OMVHS) and the Little River Glen I and II projects, \$1,767,135 in encumbered carryover, and an appropriation of \$10,031,945 to support the ongoing renovation at the OMVHS as previously outlined in the April 16 Not In Package (NIP) memorandum to the Board of Supervisors.

FY 2024 actual expenditures reflect a decrease of \$135,452,683, or 99.1 percent, from the *FY 2024 Revised Budget Plan* amount of \$136,683,651. Of this amount, \$1,767,135 is included as encumbered carryover in FY 2025. The remaining balance of \$133,685,548 is primarily attributable to unexpended project balances related to the OMVHS and Little River Glen I and II projects.

Actual revenues in FY 2024 total \$1,507,287, a decrease of \$130,644,603, or 98.9 percent, from the FY 2024 estimate of \$132,151,890 primarily due to unspent short-term financing associated with the OMVHS project and unrealized revenues associated with the Little River Glen I and II projects.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$17,012,905, an increase of \$313,682.

Fund 81500, Housing Grants and Projects
\$344,656

FY 2025 expenditures are recommended to increase \$344,656 due to increases of \$253,239 to align the State Rental Assistance Program (SRAP) budget to the actual grant award and \$91,417 in unexpended grant balances that will carryforward into FY 2025.

FY 2024 actual expenditures reflect a decrease of \$1,330,620, or 33.4 percent, from the *FY 2024 Revised Budget Plan* amount of \$3,983,634. This is primarily due to unspent balances in SRAP funding.

Actual revenues in FY 2024 total \$4,061,949, an increase of \$73,859, or 1.9 percent, over the FY 2024 estimate of \$3,988,090 primarily due to interest revenue collected in FY 2024.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$7,994,538, an increase of \$1,404,479.

FY 2024 Carryover Review

OTHER FUNDS DETAIL

Fund 81510, Housing Choice Voucher
\$4,611,503

FY 2025 expenditures are recommended to increase \$4,611,503 due to increases of \$4,055,826 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; \$313,211 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; \$2,981 in Emergency Housing Voucher (EHV) HAP funding; and \$623,350 in Ongoing Administrative Expenses due to encumbered carryover. These increases are partially offset by decreases of \$278,853 in Five-Year Mainstream (MS5) HAP funding, \$64,659 in Veterans Affairs Supportive Housing (VASH) HAP funding, and \$40,353 in the Portability Program due to anticipated decreases in leasing.

FY 2025 revenues are increased by \$5,038,306 due to increases of \$4,055,826 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; \$313,211 in HCV HAP funding; \$2,981 in EHV HAP funding; and \$1,050,516 in administrative fees earned. These increases are partially offset by decreases of \$278,853 in MS5 HAP funding, \$64,659 in VASH HAP funding, and \$40,716 in the Portability Program due to anticipated decreases in leasing.

FY 2024 actual expenditures reflect a decrease of \$11,154,358, or 12.4 percent, from the *FY 2024 Revised Budget Plan* amount of \$89,872,294. Of this amount, \$623,350 is included as encumbered carryover in FY 2025. The remaining balance of \$10,531,008 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 2024 total \$86,996,757, a decrease of \$2,789,425, or 3.1 percent, from the FY 2024 estimate of \$89,786,182 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$19,554,404, an increase of \$8,791,736.

Fund 83000, Alcohol Safety Action Program
\$249

FY 2025 expenditures are recommended to increase \$249 due to encumbered carryover.

FY 2024 actual expenditures reflect a decrease of \$508,712, or 23.2 percent, from the *FY 2024 Revised Budget Plan* amount of \$2,195,495. The remaining balance of \$508,712 is primarily attributable to savings of \$486,439 in Personnel Services due to vacancies and \$22,273 in Operating Expenses due to lower than anticipated expenditures.

Actual revenues in FY 2024 total \$704,654, a decrease of \$409,746, or 36.8 percent, from the FY 2024 estimate of \$1,114,400 primarily due to lower referrals and lower usage of services.

As a result of the actions discussed above, the FY 2025 ending balance is projected to be \$360,138, an increase of \$98,717.

ATTACHMENT VII:
SAR & FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 25009

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 24, 2024, 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 2025, 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	\$1,026,551
		\$1,026,551
03	Department of Clerk Services	
	Operating Expenses	\$91,877
		\$91,877
04	Department of Cable and Consumer Services	
	Operating Expenses	\$569
		\$569
06	Department of Finance	
	Operating Expenses	\$95,330
		\$95,330
08	Facilities Management Department	
	Operating Expenses	\$7,719,708
		\$7,719,708
11	Department of Human Resources	
	Operating Expenses	\$574,861
		\$574,861
12	Department of Procurement and Material Management	
	Operating Expenses	\$1,185,494
		\$1,185,494
13	Office of Public Affairs	
	Operating Expenses	\$5,869
		\$5,869
15	Office of Elections	
	Compensation	\$980,000
	Operating Expenses	\$1,516,475
		\$2,496,475
16	Economic Development Authority	
	Operating Expenses	\$9,208
		\$9,208

FY 2024 Carryover Review

Fund 10001 - General Fund**AGENCY**

17	Office of the County Attorney	
	Operating Expenses	\$896,582
		\$896,582
20	Department of Management and Budget	
	Operating Expenses	\$281,235
		\$281,235
25	Business Planning and Support	
	Operating Expenses	\$109,344
		\$109,344
26	Office of Capital Facilities	
	Operating Expenses	\$879,549
		\$879,549
30	Department of Economic Initiatives	
	Operating Expenses	\$361,423
		\$361,423
35	Department of Planning and Development	
	Operating Expenses	\$1,492,738
		\$1,492,738
38	Department of Housing and Community Development	
	Operating Expenses	\$6,533,637
		\$6,533,637
39	Office of Human Rights and Equity Programs	
	Operating Expenses	\$124,100
		\$124,100
40	Department of Transportation	
	Operating Expenses	\$680,061
		\$680,061
42	Office of the Independent Police Auditor	
	Operating Expenses	\$5,950
		\$5,950
43	Office of the Police Civilian Review Panel	
	Compensation	\$34,104
		\$34,104
51	Fairfax County Park Authority	
	Operating Expenses	(\$30,633)
	Capital Outlay	\$1,359,082
		\$1,328,449
52	Fairfax County Public Library	
	Operating Expenses	\$792,496
		\$792,496

FY 2024 Carryover Review

Fund 10001 - General Fund**AGENCY**

57	Department of Tax Administration		
	Operating Expenses	\$700,948	
		\$700,948	
67	Department of Family Services		
	Compensation	\$2,674,567	
	Operating Expenses	\$2,816,506	
		\$5,491,073	
70	Department of Information Technology		
	Operating Expenses	\$471,290	
		\$471,290	
71	Health Department		
	Operating Expenses	\$2,945,285	
	Capital Outlay	\$11,166	
		\$2,956,451	
79	Department of Neighborhood and Community Services		
	Compensation	\$1,186,187	
	Operating Expenses	\$3,925,205	
	Capital Outlay	\$4,137,378	
		\$9,248,770	
80	Circuit Court and Records		
	Operating Expenses	\$306,781	
	Capital Outlay	\$48,160	
		\$354,941	
81	Juvenile and Domestic Relations District Court		
	Operating Expenses	\$125,215	
	Capital Outlay	\$52,749	
		\$177,964	
82	Office of the Commonwealth's Attorney		
	Compensation	\$325,596	
	Operating Expenses	\$87,040	
		\$412,636	
85	General District Court		
	Compensation	\$58,447	
	Operating Expenses	\$244,079	
		\$302,526	
87	Unclassified Administrative Expenses (Nondepartmental)		
	Compensation	\$1,982,099	
	Operating Expenses	\$59,224,749	
		\$61,206,848	
89	Employee Benefits		
	Benefits	\$2,600,539	
		\$2,600,539	

FY 2024 Carryover Review

Fund 10001 - General Fund**AGENCY**

90	Police Department	
	Compensation	\$133,356
	Operating Expenses	\$5,866,872
	Capital Outlay	\$195,213
		<hr/>
		\$6,195,441
91	Office of the Sheriff	
	Operating Expenses	\$2,239,104
	Capital Outlay	\$1,343,192
		<hr/>
		\$3,582,296
92	Fire and Rescue Department	
	Compensation	\$527,520
	Operating Expenses	\$12,928,798
	Capital Outlay	\$285,507
		<hr/>
		\$13,741,825
93	Department of Emergency Management and Security	
	Operating Expenses	\$1,651,987
		<hr/>
		\$1,651,987
96	Department of Animal Sheltering	
	Operating Expenses	\$48,569
		<hr/>
		\$48,569

FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	\$56,462,890
		\$56,462,890
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$662,720
		\$662,720
10030	Contributories	
	Operating Expenses	\$500,000
		\$500,000
10040	Information Technology Projects	
	IT Projects	\$74,832,432
		\$74,832,432
20000	Consolidated Debt Service	
	Bond Expenses	\$2,740,332
		\$2,740,332
30010	General Construction and Contributions	
	Capital Projects	\$334,880,419
		\$334,880,419
30015	Environmental and Energy Program	
	Capital Projects	\$39,146,915
		\$39,146,915
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$120,414,545
		\$120,414,545
30030	Library Construction	
	Capital Projects	\$81,067,748
		\$81,067,748
30040	Contributed Roadway Improvements	
	Capital Projects	\$53,592,821
		\$53,592,821
30050	Transportation Improvements	
	Capital Projects	\$105,102,035
		\$105,102,035
30070	Public Safety Construction	
	Capital Projects	\$234,966,740
		\$234,966,740
30300	Affordable Housing Development and Investment	
	Capital Projects	\$117,781,629
		\$117,781,629
30400	Park Authority Bond Construction	
	Capital Projects	\$103,583,664
		\$103,583,664

FY 2024 Carryover Review

FUND

40000	County Transit Systems		
	Operating Expenses	\$18,942,489	
	Capital Projects	\$13,588,733	
		<u>\$32,531,222</u>	
40010	County and Regional Transportation Projects		
	Operating Expenses	(\$489,000)	
	Work Performed for Others	(\$89,440)	
	Capital Projects	\$893,797,287	
		<u>\$893,218,847</u>	
40030	Cable Communications		
	Compensation	(\$201,000)	
	Benefits	(\$53,791)	
	Operating Expenses	\$2,779,949	
	Capital Outlay	\$2,006,577	
		<u>\$4,531,735</u>	
40040	Fairfax-Falls Church Community Services Board		
	Compensation	\$793,480	
	Benefits	\$424,115	
	Operating Expenses	\$7,122,205	
	Capital Outlay	\$1,028,735	
		<u>\$9,368,535</u>	
40045	Early Childhood Birth to 5		
	Operating Expenses	\$510,836	
		<u>\$510,836</u>	
40050	Reston Community Center		
	Compensation	\$198,601	
	Benefits	\$14,508	
	Operating Expenses	\$290,548	
	Capital Outlay	\$293,915	
	Capital Projects	\$1,022,055	
		<u>\$1,819,627</u>	
40060	McLean Community Center		
	Operating Expenses	\$280,096	
	Capital Projects	\$972,970	
		<u>\$1,253,066</u>	
40070	Burgundy Village Community Center		
	Operating Expenses	\$211	
		<u>\$211</u>	
40080	Integrated Pest Management Program		
	Operating Expenses	\$127,439	
		<u>\$127,439</u>	
40090	E-911		
	Operating Expenses	\$7,907,895	
	IT Projects	\$14,274,343	
		<u>\$22,182,238</u>	

FUND

40100	Stormwater Services	
	Operating Expenses	\$98,180
	Capital Outlay	\$1,237,428
	Capital Projects	\$215,827,185
		\$217,162,793
40120	Dulles Rail Phase II Transportation Improvement District	
	Bond Expenses	\$19,400,000
		\$19,400,000
40125	Metrorail Parking System Pledged Revenues	
	Capital Projects	\$391,055
		\$391,055
40140	Refuse Collection and Recycling Operations	
	Operating Expenses	\$197
	Capital Projects	\$829,655
		\$829,852
40150	Refuse Disposal	
	Operating Expenses	\$599,601
	Capital Outlay	\$1,298,067
	Capital Projects	\$546,693
		\$2,444,361
40170	I-95 Refuse Disposal	
	Operating Expenses	\$61
	Capital Outlay	\$1,140,993
	Capital Projects	\$8,645,999
		\$9,787,053
40180	Tysons Service District	
	Capital Projects	\$42,938,047
		\$42,938,047
40190	Reston Service District	
	Capital Projects	\$4,332,914
		\$4,332,914
40200	Land Development Services	
	Operating Expenses	\$133,157
		\$133,157
40300	Housing Trust Fund	
	Capital Projects	\$25,303,855
		\$25,303,855
50000	Federal/State Grants	
	Grant Expenditures	\$300,477,788
		\$300,477,788
50800	Community Development Block Grant	
	Grant Expenditures	\$9,252,686
		\$9,252,686

FUND

50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$11,062,525
		\$11,062,525
60000	County Insurance	
	Operating Expenses	\$7,330,667
		\$7,330,667
60010	Department of Vehicle Services	
	Operating Expenses	\$308,933
	Capital Outlay	\$13,729,906
		\$14,038,839
60020	Document Services	
	Operating Expenses	\$168,378
		\$168,378
60030	Technology Infrastructure Services	
	Operating Expenses	\$15,929,983
	Capital Outlay	\$1,784,871
		\$17,714,854
60040	Health Benefits	
	Non-Pay Employee Benefits	\$53,174,409
		\$53,174,409
69010	Sewer Operation and Maintenance	
	Compensation	\$3,461,800
	Benefits	\$1,800,000
	Operating Expenses	\$9,128,640
	Capital Outlay	\$4,584,655
		\$18,975,095
69300	Sewer Construction Improvements	
	Capital Projects	\$82,006,894
		\$82,006,894
69310	Sewer Bond Construction	
	Capital Projects	\$201,363,980
		\$201,363,980
70000	Route 28 Tax District	
	Operating Expenses	(\$1,457,465)
		(\$1,457,465)

GIVEN under my hand this 24th day of September, 2024

A Copy - Teste:

 Jill G. Cooper
 Clerk for the Board of Supervisors

FY 2024 Carryover Review

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 25009

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 24, 2024, 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 2025, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	\$350,730,134
S31000	Public School Construction	
	Capital Projects	\$298,644,026
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	(\$10,921,818)
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$27,395
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$135,740,485
S60000	Public School Insurance	
	Operating Expenditures	\$2,509,746
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	(\$39,677,667)
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$38,004
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this 24th day of September, 2024

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2025
Amendment AS 25900

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 24, 2024, at which a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2025 Fiscal Plan Transfers are hereby amended as follows:

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10015 Economic Opportunity Reserve	\$0	\$1,559,202	\$1,559,202
	Fund 10030 Contributories	\$19,667,330	\$20,167,330	\$500,000
	Fund 10040 Information Technology Projects	\$0	\$6,942,000	\$6,942,000
	Fund 30010 General Construction and Contributions	\$28,658,933	\$49,374,817	\$20,715,884
	Fund 30015 Environmental and Energy Program	\$1,298,767	\$9,348,767	\$8,050,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$2,500,000	\$27,662,949	\$25,162,949
	Fund 30050 Transportation Improvements	\$0	\$25,926,590	\$25,926,590
	Fund 30070 Public Safety Construction	\$0	\$5,000,000	\$5,000,000
	Fund 40000 County Transit Systems	\$46,396,047	\$46,464,283	\$68,236
	Fund 40040 Fairfax-Falls Church Community Services Board	\$181,435,866	\$181,406,295	(\$29,571)
	Fund 40090 E-911	\$16,750,642	\$17,882,242	\$1,131,600
	Fund 60010 Department of Vehicle Services	\$0	\$3,000,000	\$3,000,000
	Fund 60030 Technology Infrastructure Services	\$6,666,733	\$13,826,733	\$7,160,000
	Fund S31000 School Construction	\$15,600,000	\$25,134,972	\$9,534,972
20000	Consolidated Debt Service			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$1,800,000	\$1,800,000
30000	Metro Operations and Construction			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$2,429,775	\$2,429,775
30010	General Construction and Contributions			
	Fund 20000 County Debt Service	\$0	\$1,777,208	\$1,777,208
30090	Pro Rata Share Drainage Construction			
	Fund 40100 Stormwater Services	\$0	\$12,946,128	\$12,946,128
40010	County and Regional Transportation Projects			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$2,354,867	\$4,000,000	\$1,645,133
40040	Fairfax-Falls Church Community Services Board			
	Fund 10001 General Fund	\$0	\$15,000,000	\$15,000,000
	Fund 10040 Information Technology Projects	\$0	\$1,890,143	\$1,890,143
	Fund 30010 General Construction and Contributions	\$0	\$1,885,000	\$1,885,000

FY 2024 Carryover Review

40045	Early Childhood Birth to 5			
	Fund 30010 General Construction and Contributions	\$0	\$10,500,000	\$10,500,000
40300	Housing Trust Fund			
	Fund 20000 County Debt Service	\$0	\$63,000	\$63,000
69000	Sewer Revenue			
	Fund 69010 Sewer Operation and Maintenance	\$141,500,000	\$145,700,000	\$4,200,000
69030	Sewer Bond Debt Reserve			
	Fund 69310 Sewer Bond Construction	\$0	\$36,660,067	\$36,660,067
S10000	Public School Operating			
	Fund S31000 School Construction	\$12,547,127	\$22,048,097	\$9,500,970

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

ATTACHMENT C:

**FCPS FY 2024 FINAL BUDGET REVIEW AND
APPROPRIATION RESOLUTIONS**

**(This attachment reflects staff's
recommendations to the School Board on
July 18, 2024.)**

Subject: FY 2024 Year End Review

Staff Contact: Leigh Burden, chief financial officer

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

Meeting Category: July 18, 2024 Regular Meeting

School Board Action Required: Information

Summary/Background (Key Points):

All the FY 2024 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 2024 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 2025 total \$92.3 million.

This agenda item includes recommendations for FY 2025 expenditure adjustments including funding for special education extended day, funding for strategies to close the achievement gap, funding to support the implementation of an ERFC DROP program, one-time funding to support athletic expansion, replenishment to the staffing reserve, funding for major maintenance, funding for incentive for substitute teachers, funding to upgrade Mobile Data Terminal (MDT) for Buses, funding for security vestibule installation, elementary school early release Mondays, softball field upgrades, middle school late buses, Woodson high school renaming and funding set-aside for the FY 2026 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 2024 Year End Agenda details will be posted prior to the meeting.

[FY24 Year End agenda.FINAL \(002\).pdf \(338 K\)](#)

FY 2024 Final Budget Review Summary (\$ in millions)

	Amount	Positions
I. FY 2024 School Operating Funds Available*		
A. FY 2024 Actual Revenue Variance	(\$7.2)	
• State Aid (\$8.9)		
• Federal Aid (\$6.2)		
• Tuition, Fees, and Other \$8.0		
B. Actual Expenditure Variance Less Reserves, Commitments and Carryover	(\$99.5)	
• Actual Expenditure Variance (\$361.9)		
• Outstanding Encumbered Obligations \$88.5		
• Schools/Project Carryover \$137.6		
• Department Critical Needs \$26.2		
• Reserves \$10.0		
FY 2024 Total Funds Available	\$92.3	
II. FY 2025 Previously Identified Adjustments		
A. Special Education Extended Day	\$24.2	0.0
B. Achievement Gap Closing Strategies	3.0	0.0
C. ERFC Deferred Retirement Option Program (DROP)	1.3	0.0
D. One-Time Boys Volleyball and Girls Wrestling	0.8	0.0
E. FY 2026 Beginning Balance Set-Aside	<u>28.1</u>	<u>0.0</u>
FY 2025 Previously Identified Adjustments	\$57.4	0.0
III. FY 2025 Recommended Adjustments		
A. Staffing Reserve Replenishment	\$16.0	140.0
B. Transfer to Construction Fund - Major Maintenance	7.1	0.0
C. Substitute Incentive	4.5	0.0
D. Mobile Data Terminal (MDT) Upgrade for Buses	3.5	0.0
E. Transfer to Construction Fund - Security Vestibule Installation	2.0	0.0
F. Elementary School Early Release Mondays Placeholder	0.7	0.0
G. Transfer to Construction Fund - Title IX Softball Field Upgrades	0.5	0.0
H. Middle School Late Buses	0.5	0.0
I. Woodson High School Renaming	<u>0.2</u>	<u>0.0</u>
FY 2025 Total Recommended Adjustments	\$34.9	140.0
FY 2025 Total Funds Available	\$0	
IV. FY 2025 School Operating Fund Grants		
A. FY 2024 Carryover of Unspent Grant Funding and New Grant Awards	\$13.2	0.0
*Does not add due to rounding		

I. FY 2024 School Operating Funds Available

A. FY 2024 Actual Revenue Variance - (\$7.2 million)

- State Revenue - (\$8.9 million)

As compared to the FY 2024 Revised Budget, state revenue reflects a net decrease of \$8.9 million due to a \$14.7 million decrease in the sales tax projection offset by an increase in state aid of \$5.8 million. The State's final payment calculations are based on the actual March 31 average daily membership (ADM).

- Federal Revenue - (\$6.2 million)

As compared to the FY 2024 Revised Budget, federal revenue reflects a net decrease of \$6.2 million, primarily due to IDEA funding that will be reappropriated in FY 2025.

- Tuition, Fees, and Other - \$8.0 million

Other revenue categories include tuition, fees, and miscellaneous revenue which, based on actual receipts, reflects a net increase of \$8.0 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 2024 Actual Expenditure Variance Less Reserves, Commitments and Carryover - (\$99.5 million)

The actual expenditure variance after accounting for reserves, commitments, and carryover is \$99.5 million. The chart below provides the breakout of each component. Savings is primarily the result of persistent vacancy and turnover following the pandemic. Staff continues to monitor and adjust the budget for changing vacancy and turnover assumptions to ensure FCPS' long term financial stability.

Actual Expenditure Variance	(\$361.9 million)
Outstanding encumbered obligations are the result of orders that remain undelivered, or items that have been received, but not yet invoiced, including grants	88.5 million
School and multiyear projects carryover include systemwide multiyear projects, schools' automatic balance carryover of 10 percent of their budget, selected accounts such as band and field trips, and school requests for critical needs funding	137.6 million
Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities	26.2 million
School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year	8.0 million
Fuel Reserve to mitigate rate fluctuations	<u>2.0 million</u>
	\$99.5 million

II. **FY 2025 Previously Identified Adjustments**

A. Special Education Extended Day - \$24.2 million, 0.0 positions

As part of the FY 2025 budget process, recommendations to support extending special education teachers' daily contracts by 30 minutes each day was deferred to year-end. The ESSER III grant supported the extended day contract for special education teachers from FY 2022 through FY 2024 to foster special education teacher retention by compensating special education teachers for the additional workload required to address compliance responsibilities beyond their instructional duties. Funding of \$24.2 million supports the extended day contract for special education teachers for FY 2025.

B. Achievement Gap Closing Strategies - \$3.0 million, 0.0 positions

As part of the FY 2025 Approved Budget, funding to support achievement gap closing strategies was reduced by \$3.0 million and deferred to year end. Funding of \$3.0 million is included to support closing the achievement gap for all students.

C. ERFC Deferred Retirement Option Program (DROP) - \$1.3 million, 0.0 positions

Funding of \$1.3 million supports the implementation of an ERFC DROP program that allows eligible employees to continue working beyond retirement eligibility while accumulating retirement benefits in a separate account that are paid out to the employees in a lump sum after their retirement has commenced. This program is designed to retain an experienced workforce, maintain continuity of operations, and ensure a seamless transition through succession planning and knowledge transfer.

D. One-Time Boys Volleyball and Girls Wrestling - \$0.8 million, 0.0 positions

One-time funding of \$0.8 million supports facility improvements, uniforms, equipment, and supplies for boys volleyball and girls wrestling.

E. FY 2026 Beginning Balance Set-Aside - \$28.1 million

Available funding of \$28.1 million from FY 2024 is recommended to be set aside as a beginning balance for FY 2026. This is unchanged from the beginning balance included in the FY 2025 Approved Budget.

III. FY 2025 Recommended Adjustments

A. Staffing Reserve Replenishment - \$16.0 million, 140.0 positions

FCPS maintains a staffing reserve of 310.0 positions to account for fluctuations between forecasted enrollment and actual enrollment. After reviewing student enrollment numbers in late FY 2024 and addressing staffing priorities, it is recommended that \$16.0 million be included to add 140.0 positions to the staffing reserve to ensure the ability to provide schools with adequate staffing to meet student needs, class size requirements, and enrollment changes.

B. Transfer to Construction Fund - 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, funding for major maintenance was reduced by \$3.6 million. 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. One-time funding has been utilized to supplement major maintenance since FY 2013.

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

C. Substitute Incentive - \$4.5 million, 0.0 positions

Funding of \$4.5 million will support incentive pay and threshold bonuses for substitutes. Incentive and bonus pay are an important means to reach adequate substitute coverage levels for SY 2024-2025. Similar action was taken to improve fill rates in the most recent two school years during the year-end budget reviews.

D. Mobile Data Terminal (MDT) Upgrade for Buses - \$3.5 million, 0.0 positions

Funding of \$3.5 million is required to upgrade the current mobile data terminals (MDT) for the FCPS bus fleet. This MDT upgrade will facilitate connectivity with drivers and parents by providing a better student tracking system, upgrading to a paperless electronic vehicle pre-trip inspection, eliminating paper route sheets through automation, and providing turn-by-turn directions to improve safety, service, and efficiency.

E. Transfer to Construction Fund – Security Vestibule Installation - \$2.0 million, 0.0 positions

Funding of \$2.0 million is required to complete Phases 2 and 3 of 5 for the security vestibule initiative to enhance security at FCPS schools. With this funding, contracts will be awarded for an additional 41 schools by the end of FY 2025.

F. Elementary School Early Release Mondays Placeholder - \$0.7 million, 0.0 positions

Placeholder funding of \$0.7 million supports seven three-hour early release Mondays for elementary students throughout SY 2024-2025. Early release Mondays will provide additional time for teachers to meet the increased demands related to the adoption of new textbooks, differentiated support plans for students, required professional development for the new Virginia Literacy Act, new reading and math SOLs from the State, and other initiatives.

G. Transfer to Construction Fund - Title IX Softball Field Upgrades - \$0.5 million, 0.0 positions

Funding of \$0.5 million is required to complete the upgrade of softball dugouts at Marshall HS and Lake Braddock SS to ensure they are Title IX compliant. These fields are utilized by school teams and recreational users.

H. Middle School Late Buses - \$0.5 million, 0.0 positions

During the FY 2019 Final Budget Review, the School Board allocated additional resources of \$0.2 million to provide a fourth-day late bus at eight high-poverty middle schools (Glasgow, Herndon, Holmes, Jackson, Key, Poe, Sandburg, and Whitman). This was included as a permanent budget increase in the FY 2021 Approved Budget and provided additional after-school programming opportunities for students whose parents were not able to pick them up at the end of the day.

In February 2022, FCPS was awarded an ESSER III ARP set-aside grant for Middle School Before and After School Programs. The grant provided an additional day of late buses for a total of four days at FCPS' other 18 middle schools as well as additional staffing required due to increased student attendance. The additional late bus day at 18 middle schools has allowed additional opportunities for after-school programming, including flexibility in scheduling middle school cross country activities, and an additional day for middle school students to attend after-school programs. The ESSER III ARP set-aside grant for Middle School Before and After School Programs ends September 30, 2024. Funding of \$0.5 million provides an additional day of late buses and additional staffing to support increased student attendance at 18 middle schools.

I. Woodson High School Renaming - \$0.2 million, 0.0 positions

On November 9, 2023, the School Board approved renaming W. T. Woodson High School to Carter G. Woodson High School. Placeholder funding of \$0.1 million was provided at the FY 2024 Midyear Budget Review. Additional funding of \$0.2 million supports the replacement of equipment, uniforms, minor improvements, and the rededication to reflect the new name.

IV. FY 2025 School Operating Fund Grants

A. FY 2024 Carryover of Unspent Grant Funding and New Grant Awards - \$13.2 million

Federal grant awards from FY 2024 will be carried forward and reappropriated in FY 2025. Unspent grant funding primarily represents IDEA Sections 611 and 619.

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 2025 Approved Budget.

Other Funds Summary

School Board Funds	FY 2025 Approved	Adjustments	FY 2025 Revised
School Construction	\$259,570,043	\$298,644,026	\$558,214,069
Food and Nutrition Services	\$148,784,280	(\$10,921,818)	\$137,862,462
Adult and Community Education	\$9,566,371	\$27,395	\$9,593,766
Grants and Self-Supporting Programs	\$98,626,803	\$132,847,226	\$231,474,029
School Insurance	\$23,782,643	\$2,509,745	\$26,292,389
Health and Flexible Benefits	\$627,036,636	(\$39,677,666)	\$587,358,970
Educational Employees' Supplementary Retirement System (ERFC)	\$244,042,736	\$38,004	\$244,080,740
School Other Post-Employment Benefits (OPEB) Trust	\$18,563,500	\$0	\$18,563,500

School Construction Fund

The FY 2024 actual receipts have increased by \$2.7 million over the budgeted amount. This is primarily due to \$1.8 million from the City of Fairfax for the construction of a new concession stand and press box at Fairfax High School, an additional \$0.6 million in capital cost recovery for Thomas Jefferson High School for Science and Technology tuition, and \$1.1 million in additional miscellaneous revenue which includes county proffers and funding received for schools' work orders. The additional funding is offset by a decrease of \$0.3 million in revenue from boosters, youth associations, and community support of turf fields and a decrease of \$0.4 million in insurance funds received for the Woodson Complex fire rebuild. Transfers in are \$2.4 million greater than budgeted due to county transfers primarily to support turf replacement for the athletic practice fields at West Potomac HS, Edison HS, Mt. Vernon HS, and Woodson HS.

The FY 2024 actual expenditures total \$225.3 million, which is a decrease of \$167.4 million compared to the FY 2024 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 projects that are funded through the 2023 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, Mosaic ES, Crossfield ES, Justice HS, Louise Archer ES, Wakefield Forest ES, Oak Hill ES, Bonnie Brae ES, Cooper MS, and Frost MS.

The actual FY 2024 turf field replacement ending balance of \$0.7 million reflects a \$0.1 million decrease compared to the FY 2024 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 2025 Revised Budget includes a \$9.5 million increase in the School Operating Fund transfer to address the backlog of major infrastructure maintenance, complete the upgrade of softball dugouts at Marshall HS and Lake Braddock SS to ensure they are Title IX compliant, and complete Phase 2 and 3 of 5 for the security vestibule initiative to enhance security at FCPS schools.

Food and Nutrition Services Fund

The FY 2024 ending balance for the Food and Nutrition Services (FNS) Fund totals \$39.9 million. Excluding the beginning balance, revenue in the FNS fund totals \$92.0 million, an increase of \$3.0 million compared to the FY 2024 Revised Budget due to a \$6.4 million increase in federal aid, a \$1.0 million increase in other revenue, and an \$85,204 increase in state aid offset by a decrease of \$4.4 million in food sales.

Actual expenditures total \$106.9 million which is an increase of \$14.2 million as compared to the FY 2024 Revised Budget. The increase was primarily due to expenditures related to employee salaries and benefits, food products and supplies, as well as the FNS multiyear excess reserve balance corrective action plan that dedicated funding to one-time equipment purchases, software maintenance, and maintaining level breakfast and lunch prices.

The FY 2025 Revised Budget totals \$137.9 million, a decrease of \$10.9 million as compared to the FY 2025 Approved Budget and is comprised of \$3.7 million in outstanding encumbered obligations offset by a \$14.6 million decrease to the reserve. The revenue and expenditure adjustments bring the FNS Fund reserve total to \$36.2 million in FY 2025. The decrease in the FNS reserve reflects the multiyear excess balance corrective action plan submitted to the Virginia Department of Education (VDOE) which follows federal regulations that govern the National School Lunch Program that require school food programs to maintain a nonprofit school food service limiting their net cash resources to an amount that does not exceed three months' average expenditures.

Adult and Community Education Fund

Total receipts and transfers for the Adult and Community Education Fund total \$8.4 million, which is a decrease of \$1.3 million from the FY 2024 Revised Budget due to a decrease in tuition of \$1.4 million, and a decrease in state aid of \$36,932 offset by an increase in other revenue of \$93,770.

Actual expenditures total \$8.0 million, a \$1.4 million decrease from the FY 2024 Revised Budget, due to lower expenditures in hourly salaries, materials and supplies, and contracted services. Expenditures for the fund include expenses for courses, such as instructor costs and classroom supplies, as well as oversight and management costs.

The FY 2025 Revised Budget totals \$9.6 million including a net increase of \$11,933 due to a \$15,947 increase related to the Adult Education and Family Literacy Act (AEFLA) grant award and a decrease of \$4,013 related to the Corrections and Institutions grant award.

Grants and Self-Supporting Programs Fund

The FY 2024 ending balance for the Grants and Self-Supporting Programs Fund totals \$80.9 million. The ending balance is comprised of \$17.2 million for the summer school subfund and \$63.7 million in the grants subfund. The FY 2025 Revised Budget increased by \$132.8 million due to new and revised grant awards, the re-appropriation of the ending balance and multiyear grant awards, and expenditure adjustment for the summer school program.

Grants Subfund:

The FY 2024 ending balance for the Grants subfund totals \$63.7 million and primarily represents multiyear grants and programs not yet expended such as PreK and Early Head Start, Medicaid, Fairfax Virginia All In, and Cable Communications.

The FY 2025 Revised Budget for the Grants subfund reflects an increase of \$118.5 million due to revised grant awards, the re-appropriation of the ending balance, and multiyear grant awards. Of this amount, \$63.7 million represents the ending balance, and \$54.9 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, State Operated Programs, School-Based Mental Health Services, State Technology, DEQ Clean School Bus, ARP Coronavirus State and Local Fiscal Recovery Funds Ventilation Improvement Projects, ARP ESSER III Unfinished Learning, Digital Mapping, and EPA Clean School Bus.

Summer School Subfund:

The FY 2024 ending balance in the Summer School subfund is \$17.2 million, primarily due to lower than budgeted expenditures of \$14.5 million combined with \$2.9 million in reserve funding. Expenditures are lower due to the ESSER grant supporting the continued enhancement of summer school. Revenue receipts were \$0.2 million lower than estimated primarily due to lower state aid due to attendance requirements offset by increases in earned interest received due to higher rates of return and tuition rates. The FY 2024 ending balance will be carried over to FY 2025 allowing FCPS to maintain summer programs such as Young Scholars, high school programs, and Extended School Year (ESY).

School Insurance Fund

The FY 2024 ending balance for the School Insurance Fund is \$62.3 million, an \$8.1 million increase over the FY 2024 Revised Budget. FY 2024 actual revenue totals \$26.7 million, a \$7.4 million increase over the FY 2024 Revised Budget. The increase in revenue is primarily due to increases in the School Operating Fund transfers that are necessary to cover higher legal and consulting fees, insurance costs, and worker's compensation claims. FY 2024 actual expenditures \$20.8 million, a \$4.3 million decrease from the revised budget primarily due to fewer settlements in the Other Insurance subfund.

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 \$0.2 million, primarily due to an increase in forecasted claims due to inflation, increased compensation and expected increase in claims that coincide with an in-person workforce.

Accrued liabilities in the Other Insurance subfund increased by \$2.1 million due to increased insurance costs related to inflation and ongoing legal settlements.

The FY 2025 beginning balance is \$62.3 million. Outstanding encumbered obligations of \$28,663 at FY 2024 year-end are reflected in FY 2025 expenditures.

School Health and Flexible Benefits Fund

The FY 2024 ending balance for the School Health and Flexible Benefits Fund's premium stabilization reserve (PSR) is \$35.4 million, a \$39.9 million decrease from the FY 2024 Revised Budget. FY 2024 revenue totals \$528.1 million, a \$10.1 million decrease from the FY 2024 Revised Budget. The decrease in revenue is due to lower contributions caused by a drop in plan participation, offset by increased

pharmacy rebates and subsidies and earned interest. Rebates and subsidies are increased due to formula changes that became effective January 2023.

Expenditures for FY 2024 total \$555.2 million, a \$29.6 million increase over the FY 2024 Revised Budget. Medical and pharmaceutical claims are responsible for the increase as well as a \$2.0 million net adjustment to the IBNR. 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 into the FY 2025 Midyear Budget.

The FY 2025 beginning balance totals \$35.6 million and reflects a decrease of \$39.7 million from the FY 2025 Approved Budget. Outstanding encumbered obligations totaling \$0.2 million at FY 2024 year-end are reflected in projected expenditures in the FY 2025 Revised Budget.

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

The FY 2024 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$3.2 billion, a \$102.0 million decrease from the FY 2024 Revised Budget. FY 2024 combined receipts total \$351.4 million, a \$108.0 million decrease from the FY 2024 Revised Budget due to lower investment returns of \$173.4 million. Employee and employer contributions total \$178.1 million, a \$0.2 million decrease from the FY 2024 Revised Budget. Budgeted investment returns reflect an assumed annual return of 7.0 percent on the fund balance which does not always align with actual market returns.

ERFC expenditures for FY 2024 total \$228.6 million, a \$6.0 million decrease from the FY 2024 Revised Budget due to lower 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 2024 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 2025 Midyear Budget Review.

The revised FY 2025 beginning balance of \$3.2 billion reflects a decrease of \$102.0 million. Outstanding encumbered obligations totaling \$38,004 at FY 2024 year-end are reflected in projected expenditures for the FY 2025 Revised Budget.

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

The FY 2024 ending balance for the OPEB Trust Fund is \$230.8 million, an increase of \$7.4 million over the FY 2024 Revised Budget due to strong investment returns. As a result of the timing of the FY 2024 Final Budget Review, final transactions from investment activities, including actual returns from May and June, will be incorporated in the FY 2025 Midyear Budget Review. Revenue for FY 2024 totals \$35.6 million, an increase of \$7.4 million over the FY 2024 Revised Budget, due to an increase in investment returns.

FY 2024 expenditures total \$18.3 million, a decrease of \$45,547, compared to the FY 2024 Revised Budget due to lower administrative expenses. The FY 2025 Revised Budget reflects a \$7.4 million increase in the beginning balance due to the strong investment returns.

APPENDIX

SCHOOL OPERATING FUND STATEMENT

	FY 2024 <u>Revised</u>	FY 2024 <u>Actual</u>	<u>Variance</u>	FY 2025 <u>Approved</u>	FY 2025 <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, July 1:						
Budgeted Beginning Balance	\$ 28,106,217	\$ 28,106,217	\$ -	\$ 28,106,217	\$ 28,106,217	\$ -
Outstanding Encumbered Obligations	53,337,692	53,337,692	-	-	88,538,493	88,538,493
Schools/Projects Carryover	83,098,513	83,098,513	-	-	137,643,905	137,643,905
Department Critical Needs Carryover	29,425,030	29,425,030	-	-	26,233,991	26,233,991
Recommended Expenditure Adjustments	107,457,234	107,457,234	-	-	64,151,123	64,151,123
Total Beginning Balance	\$ 301,424,685	\$ 301,424,685	\$ -	\$ 28,106,217	\$ 344,673,729	\$ 316,567,512
Future Year Beginning Balance	\$ 25,000,000	\$ 25,000,000	\$ -	\$ -	\$ 28,106,217	\$ 28,106,217
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
Total Reserves	\$ 35,000,000	\$ 35,000,000	\$ -	\$ -	\$ 38,106,217	\$ 38,106,217
RECEIPTS:						
Sales Tax	\$ 257,401,723	\$ 242,722,244	\$ (14,679,479)	\$ 241,675,874	\$ 241,675,874	\$ -
State Aid	697,564,872	703,341,833	5,776,961	754,755,437	754,755,437	-
Federal Aid	115,759,486	109,511,788	(6,247,697)	51,091,748	64,325,108	13,233,361
City of Fairfax Tuition	52,273,593	58,497,070	6,223,476	55,564,732	55,564,732	-
Tuition, Fees, and Other	30,304,700	32,053,592	1,748,892	28,570,338	28,570,338	-
Total Receipts	\$ 1,153,304,374	\$ 1,146,126,528	\$ (7,177,846)	\$ 1,131,658,129	\$ 1,144,891,490	\$ 13,233,361
TRANSFERS IN:						
Combined County General Fund	\$ 2,419,409,875	\$ 2,419,409,875	\$ -	\$ 2,584,409,875	\$ 2,584,409,875	\$ -
County Transfer - Cable Communications	875,000	875,000	-	875,000	875,000	-
Total Transfers In	\$ 2,420,284,875	\$ 2,420,284,875	\$ -	\$ 2,585,284,875	\$ 2,585,284,875	\$ -
Total Receipts & Transfers	\$ 3,573,589,249	\$ 3,566,411,403	\$ (7,177,846)	\$ 3,716,943,005	\$ 3,730,176,365	\$ 13,233,361
Total Funds Available	\$ 3,910,013,934	\$ 3,902,836,088	\$ (7,177,846)	\$ 3,745,049,222	\$ 4,112,956,311	\$ 367,907,090
EXPENDITURES:						
School Board Flexibility Reserve	\$ 3,822,361,820	\$ 3,468,510,244	\$ (353,851,576)	\$ 3,704,986,441	\$ 4,027,286,344	\$ 322,299,903
School Board Flexibility Reserve	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
Total Expenditures	\$ 3,830,361,820	\$ 3,468,510,244	\$ (361,851,576)	\$ 3,704,986,441	\$ 4,035,286,344	\$ 330,299,903
TRANSFERS OUT:						
School Construction Fund	\$ 19,598,097	\$ 19,598,097	\$ -	\$ 12,547,127	\$ 22,048,097	\$ 9,500,970
Grants & Self-Supporting Fund	26,991,848	26,991,848	-	22,853,213	22,853,213	-
Adult & Community Education Fund	1,754,081	1,754,081	-	1,396,250	1,396,250	-
Consolidated County & School Debt Fund	3,201,871	3,201,871	-	3,266,190	3,266,190	-
Total Transfers Out	\$ 51,545,897	\$ 51,545,897	\$ -	\$ 40,062,780	\$ 49,563,750	\$ 9,500,970
Total Disbursements	\$ 3,881,907,717	\$ 3,520,056,141	\$ (361,851,576)	\$ 3,745,049,221	\$ 4,084,850,094	\$ 339,800,873
ENDING BALANCE, JUNE 30	\$ 28,106,217	\$ 382,779,947	\$ 354,673,730	\$ -	\$ 28,106,217	\$ 28,106,217
Less:						
BEGINNING BALANCE REQUIREMENTS:						
Budgeted Beginning Balance from FY 2025 Approved	\$ 28,106,217	\$ 28,106,217	\$ -	\$ -	\$ -	\$ -
Total Budgeted Beginning Balance	\$ 28,106,217	\$ 28,106,217	\$ -	\$ -	\$ -	\$ -
RESERVES:						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	-	2,000,000	2,000,000	-	-	-
Total Reserves	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ -
COMMITMENTS AND CARRYOVER:						
Outstanding Encumbered Obligations	\$ -	\$ 88,538,493	\$ 88,538,493	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	137,643,905	137,643,905	-	-	-
Department Critical Needs Carryover	-	26,233,991	26,233,991	-	-	-
Total Commitments and Carryover	\$ -	\$ 252,416,389	\$ 252,416,389	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, JUNE 30	\$ -	\$ 92,257,341	\$ 92,257,341	\$ -	\$ 28,106,217	\$ 28,106,217
FUTURE YEAR BEGINNING BALANCE						
Set-Aside for FY 2026 Beginning Balance	\$ -	\$ 28,106,217	\$ 28,106,217	\$ -	\$ 28,106,217	\$ 28,106,217
ADMINISTRATIVE ADJUSTMENTS:						
Previously Identified Adjustments						
Special Education Extended Day	\$ -	\$ 24,235,049	\$ 24,235,049	\$ -	\$ -	\$ -
Achievement Gap Closing Strategies	-	2,976,416	2,976,416	-	-	-
ERFC Drop	-	1,300,000	1,300,000	-	-	-
One-Time Boys Volleyball and Girls Wrestling	-	785,225	785,225	-	-	-
Recommended Adjustments						
Staffing Reserve Replenishment	\$ -	\$ 15,955,925	\$ 15,955,925	\$ -	\$ -	\$ -
Transfer to Construction – Major Maintenance	-	7,050,970	7,050,970	-	-	-
Substitute Incentive	-	4,500,000	4,500,000	-	-	-
MDT Bus Upgrades	-	3,500,000	3,500,000	-	-	-
Transfer to Construction – Security Vestibules	-	2,000,000	2,000,000	-	-	-
Elementary School Early Release Mondays	-	713,098	713,098	-	-	-
Transfer to Construction Fund – Title IX Field Upgrades	-	450,000	450,000	-	-	-
Middle School Late Buses	-	450,220	450,220	-	-	-
Woodson High School Renaming	-	234,220	234,220	-	-	-
Total Administrative Adjustments	\$ -	\$ 64,151,123	\$ 64,151,123	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 132,060,443	\$ 132,060,443	\$ -	\$ -	\$ 172,631,657	\$ 172,631,657
RESERVES:						
Reserve For Turf Fields	\$ 815,971	\$ 815,971	\$ -	\$ 844,055	\$ 729,479	\$ (114,576)
Total Reserve	<u>\$ 815,971</u>	<u>\$ 815,971</u>	<u>\$ -</u>	<u>\$ 844,055</u>	<u>\$ 729,479</u>	<u>\$ (114,576)</u>
RECEIPTS:						
General Obligation Bonds	\$ 205,000,000	\$ 205,000,000	\$ -	\$ 230,000,000	\$ 230,000,000	\$ -
City of Fairfax	352,697	2,130,229	1,777,532	-	-	-
Miscellaneous Recovered Costs	8,697,506	8,265,398	(432,108)	-	-	-
TJHSST Tuition - Capital Costs	800,000	1,447,652	647,652	800,000	800,000	-
Miscellaneous Revenue	306,000	1,368,954	1,062,954	306,000	306,000	-
Turf Field Revenue	345,000	37,521	(307,480)	345,000	345,000	-
Total Receipts	<u>\$ 215,501,203</u>	<u>\$ 218,249,753</u>	<u>\$ 2,748,550</u>	<u>\$ 231,451,000</u>	<u>\$ 231,451,000</u>	<u>\$ -</u>
AUTHORIZED BUT UNISSUED BONDS	<u>\$ 356,666,344</u>	<u>\$ -</u>	<u>\$ (356,666,344)</u>	<u>\$ -</u>	<u>\$ 116,511,399</u>	<u>\$ 116,511,399</u>
Total Referendums	<u>\$ 356,666,344</u>	<u>\$ -</u>	<u>\$ (356,666,344)</u>	<u>\$ -</u>	<u>\$ 116,511,399</u>	<u>\$ 116,511,399</u>
TRANSFERS IN:						
School Operating Fund						
Building Maintenance	\$ 13,500,000	\$ 13,500,000	\$ -	\$ 6,449,030	\$ 13,500,000	\$ 7,050,970
Classroom Equipment	1,848,000	1,848,000	-	1,848,000	1,848,000	-
Facility Modifications	600,000	600,000	-	600,000	3,050,000	2,450,000
Turf Fields	3,650,097	3,650,097	-	3,650,097	3,650,097	-
County General Construction and Contributions Fund						
Joint BOS/SB Infrastructure Sinking Reserve	25,531,192	25,531,192	-	15,600,000	15,600,000	-
Turf Fields	-	2,386,300	2,386,300	-	-	-
Other Contributions	-	5,900	5,900	-	-	-
Total Transfers In	<u>\$ 45,129,289</u>	<u>\$ 47,521,489</u>	<u>\$ 2,392,200</u>	<u>\$ 28,147,127</u>	<u>\$ 37,648,097</u>	<u>\$ 9,500,970</u>
Total Receipts and Transfers	<u>\$ 617,296,836</u>	<u>\$ 265,771,242</u>	<u>\$ (351,525,594)</u>	<u>\$ 259,598,127</u>	<u>\$ 385,610,496</u>	<u>\$ 126,012,369</u>
Total Funds Available	<u>\$ 750,173,250</u>	<u>\$ 398,647,655</u>	<u>\$ (351,525,594)</u>	<u>\$ 260,442,182</u>	<u>\$ 558,971,632</u>	<u>\$ 298,529,450</u>
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 392,662,851	\$ 225,286,519	\$ (167,376,331)	\$ 259,570,043	\$ 441,702,670	\$ 182,132,627
Additional Contractual Commitments	356,666,344	-	(356,666,344)	-	116,511,399	116,511,399
Total Disbursements	<u>\$ 749,329,194</u>	<u>\$ 225,286,519</u>	<u>\$ (524,042,675)</u>	<u>\$ 259,570,043</u>	<u>\$ 558,214,069</u>	<u>\$ 298,644,026</u>
ENDING BALANCE, JUNE 30	<u>\$ 844,055</u>	<u>\$ 173,361,136</u>	<u>\$ 172,517,081</u>	<u>\$ 872,139</u>	<u>\$ 757,563</u>	<u>\$ (114,576)</u>
Less:						
Reserve For Turf Fields	\$ 844,055	\$ 729,479	\$ (114,576)	\$ 872,139	\$ 757,563	\$ (114,576)
Available Ending Balance	<u>\$ -</u>	<u>\$ 172,631,657</u>	<u>\$ 172,631,657</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 54,681,084	\$ 54,681,084	\$ -	\$ 50,859,276	\$ 39,937,458	\$ (10,921,818)
RECEIPTS:						
State Aid	\$ 1,579,843	\$ 1,665,047	\$ 85,204	\$ 3,009,687	\$ 3,009,687	\$ -
Federal Aid	45,638,936	51,991,796	6,352,860	58,178,668	58,178,668	-
Food Sales	41,572,190	37,163,558	(4,408,632)	36,706,438	36,706,438	-
Other Revenue	144,022.63	1,151,556.05	1,007,533	30,211	30,211	-
Total Receipts	\$ 88,934,992	\$ 91,971,957	\$ 3,036,965	\$ 97,925,004	\$ 97,925,004	\$ -
TRANSFERS IN:						
School Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Receipts and Transfers	\$ 88,934,992	\$ 91,971,957	\$ 3,036,965	\$ 97,925,004	\$ 97,925,004	\$ -
Total Funds Available	\$ 143,616,076	\$ 146,653,041	\$ 3,036,965	\$ 148,784,280	\$ 137,862,462	\$ (10,921,818)
EXPENDITURES:						
Expenditures	\$ 92,756,800	\$ 106,930,798	\$ 14,173,999	\$ 97,925,004	\$ 101,614,748	\$ 3,689,744
Food and Nutrition Services General Reserve	50,859,276	-	(50,859,276)	50,859,276	36,247,714	(14,611,562)
Total Disbursements	\$ 143,616,076	\$ 106,930,798	\$ (36,685,277)	\$ 148,784,280	\$ 137,862,462	\$ (10,921,818)
Change in Inventory	\$ -	\$ 215,215	\$ 215,215	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ 39,937,458	\$ 39,507,027	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 3,689,744	\$ 3,689,744	\$ -	\$ -	\$ -
Inventory	-	1,456,247	1,456,247	-	-	-
Available Ending Balance	\$ -	\$ 34,791,467	\$ 34,791,467	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ (351,406)	\$ (351,406)	\$ -	\$ -	\$ 15,462	\$ 15,462
RECEIPTS:						
State Aid	\$ 1,144,465	\$ 1,107,533	\$ (36,932)	\$ 1,144,465	\$ 1,144,465	\$ -
Federal Aid	2,351,512	2,351,512	-	2,253,526	2,265,460	11,933
Tuition	4,464,275	3,068,066	(1,396,209)	4,624,912	4,624,912	-
Industry, Foundation, Other	13,210	106,980	93,770	147,217	147,217	-
Total Receipts	\$ 7,973,462	\$ 6,634,091	\$ (1,339,372)	\$ 8,170,121	\$ 8,182,054	\$ 11,933
TRANSFERS IN:						
School Operating Fund	\$ 1,754,081	\$ 1,754,081	\$ -	\$ 1,396,250	\$ 1,396,250	\$ -
Total Transfers In	\$ 1,754,081	\$ 1,754,081	\$ -	\$ 1,396,250	\$ 1,396,250	\$ -
Total Receipts and Transfers	\$ 9,727,544	\$ 8,388,172	\$ (1,339,372)	\$ 9,566,371	\$ 9,578,304	\$ 11,933
Total Funds Available	\$ 9,376,138	\$ 8,036,767	\$ (1,339,372)	\$ 9,566,371	\$ 9,593,766	\$ 27,395
EXPENDITURES:	\$ 9,376,138	\$ 8,021,305	\$ (1,354,834)	\$ 9,566,371	\$ 9,593,766	\$ 27,395
ENDING BALANCE, JUNE 30	\$ -	\$ 15,462	\$ 15,462	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 15,462	\$ 15,462	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1						
Grants	\$ 32,022,747	\$ 32,022,747	\$ -	\$ -	\$ 63,681,985	\$ 63,681,985
Summer School	21,992,993	21,992,993	-	2,932,187	17,240,899	14,308,712
Total Beginning Balance	\$ 54,015,739	\$ 54,015,739	\$ -	\$ 2,932,187	\$ 80,922,884	\$ 77,990,697
RECEIPTS:						
Grants						
State Aid	\$ 55,815,459	\$ 42,208,813	\$ (13,606,646)	\$ 8,322,831	\$ 25,255,774	\$ 16,932,943
Federal Aid	94,647,005	77,687,149	(16,959,857)	52,028,401	89,907,916	37,879,515
Industry, Foundation, Other	1,012,644	1,128,411	115,768	-	44,071	44,071
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School						
State Aid	1,952,198	1,353,719	(598,479)	1,810,454	1,810,454	-
Tuition	2,437,354	2,512,808	75,454	2,874,250	2,874,250	-
Industry, Foundation, Other	10,000	312,470	302,470	80,000	80,000	-
Total Receipts	\$ 161,874,660	\$ 125,203,370	\$ (36,671,290)	\$ 71,115,936	\$ 125,972,465	\$ 54,856,529
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 15,896,815	\$ 15,896,815	\$ -	\$ 15,096,815	\$ 15,096,815	\$ -
School Operating Fund (Summer School)	11,095,034	11,095,034	-	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	2,154,707	2,154,707	-	1,725,467	1,725,467	-
Total Transfers In	\$ 29,146,555	\$ 29,146,555	\$ -	\$ 24,578,680	\$ 24,578,680	\$ -
Total Funds Available	\$ 245,036,955	\$ 208,365,665	\$ (36,671,290)	\$ 98,626,803	\$ 231,474,029	\$ 132,847,226
EXPENDITURES:						
Grants	\$ 201,549,376	\$ 107,416,657	\$ (94,132,719)	\$ 77,173,514	\$ 195,712,028	\$ 118,538,514
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	34,555,391	20,026,124	(14,529,267)	12,599,970	26,908,682	14,308,712
Total Expenditures	\$ 242,104,768	\$ 127,442,781	\$ (114,661,987)	\$ 95,773,484	\$ 228,620,710	\$ 132,847,226
RESERVES:						
Summer School Reserve	\$ 2,932,187	\$ -	\$ (2,932,187)	\$ 2,853,319	\$ 2,853,319	\$ -
Total Reserves	\$ 2,932,187	\$ -	\$ (2,932,187)	\$ 2,853,319	\$ 2,853,319	\$ -
Total Disbursements	\$ 245,036,955	\$ 127,442,781	\$ (117,594,174)	\$ 98,626,803	\$ 231,474,029	\$ 132,847,226
ENDING BALANCE, JUNE 30	\$ -	\$ 80,922,884	\$ 80,922,884	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 8,476,746	\$ 8,476,746	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ 72,446,138	\$ 72,446,138	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 42,713,595	\$ 42,713,595	\$ -	\$ 42,713,595	\$ 42,867,181	\$ 153,586
Other Insurance Accrued Liability	11,484,140	11,484,140	-	11,484,140	13,548,565	2,064,425
Allocated Reserves	5,757,483	2,267,433	(3,490,051)	3,392,433	5,902,179	2,509,745
BEGINNING BALANCE, JULY 1	\$ 59,955,218	\$ 56,465,167	\$ (3,490,051)	\$ 57,590,168	\$ 62,317,924	\$ 4,727,756
RECEIPTS:						
Workers' Compensation						
School Operating Fund	\$ 10,738,928	\$ 14,838,928	\$ 4,100,000	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-	324,284	324,284	-
Other Insurance						
School Operating Fund	8,283,127	11,183,127	2,900,000	9,326,998	9,326,998	-
Insurance Proceeds/ Rebates	-	345,313	345,313	-	-	-
Total Receipts	\$ 19,346,339	\$ 26,696,652	\$ 7,350,313	\$ 20,390,210	\$ 20,390,210	\$ -
Total Funds Available	\$ 79,301,557	\$ 83,161,819	\$ 3,860,262	\$ 77,980,378	\$ 82,708,134	\$ 4,727,756
EXPENDITURES:						
Workers' Compensation Administration	\$ 922,109	\$ 1,303,718	\$ 381,610	\$ 958,889	\$ 987,552	\$ 28,663
Workers' Compensation Claims Paid	10,225,000	8,924,271	(1,300,729)	9,725,000	9,725,000	-
Workers' Compensation Claims Management	1,250,000	2,769,698	1,519,698	1,250,000	1,250,000	-
Other Insurance	9,314,281	7,846,208	(1,468,073)	10,401,205	10,401,205	-
General Reserves	3,392,433	-	(3,392,433)	1,447,548	3,928,631	2,481,083
Total Expenditures	\$ 25,103,822	\$ 20,843,895	\$ (4,259,927)	\$ 23,782,643	\$ 26,292,389	\$ 2,509,745
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 153,586	\$ 153,586	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	2,064,425	2,064,425	-	-	-
Net Change in Accrued Liability	\$ -	\$ 2,218,011	\$ 2,218,011	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 54,197,735	\$ 62,317,924	\$ 8,120,190	\$ 54,197,735	\$ 56,415,746	\$ 2,218,012
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 28,663	\$ 28,663	\$ -	\$ -	\$ -
Available Ending Balance	\$ 54,197,735	\$ 62,289,262	\$ 8,091,527	\$ 54,197,735	\$ 56,415,746	\$ 2,218,012
Restricted Reserves						
Workers' Compensation Accrued Liability	\$ 42,713,595	\$ 42,867,181	\$ 153,586	\$ 42,713,595	\$ 42,867,181	\$ 153,586
Other Insurance Accrued Liability	11,484,140	13,548,565	2,064,425	11,484,140	13,548,565	2,064,425
Allocated Reserves	-	5,902,179	5,902,179	-	-	-
Total Reserves	\$ 54,197,735	\$ 62,317,924	\$ 8,120,190	\$ 54,197,735	\$ 56,415,746	\$ 2,218,012

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 62,662,347	\$ 62,662,347	\$ -	\$ 75,296,275	\$ 35,618,609	\$ (39,677,666)
RECEIPTS:						
Employer Contributions	\$ 312,047,273	\$ 293,647,919	\$ (18,399,354)	317,948,311	\$ 317,948,311	\$ -
Employee Contributions	88,448,357	78,361,782	(10,086,575)	90,283,003	90,283,003	-
Retiree/Other Contributions	69,593,670	65,101,769	(4,491,901)	72,217,352	72,217,352	-
Interest Income	-	1,371,616	1,371,616	-	-	-
Rebates and Subsidies	56,079,047	77,760,542	21,681,495	58,828,912	58,828,912	-
Subtotal	\$ 526,168,347	\$ 516,243,629	\$ (9,924,718)	\$ 539,277,577	\$ 539,277,577	\$ -
Flexible Accounts Withholdings	\$ 12,097,442	\$ 11,901,520	\$ (195,922)	\$ 12,462,784	\$ 12,462,784	\$ -
Total Receipts	\$ 538,265,789	\$ 528,145,149	\$ (10,120,640)	\$ 551,740,361	\$ 551,740,361	\$ -
Total Funds Available	\$ 600,928,136	\$ 590,807,497	\$ (10,120,640)	\$ 627,036,636	\$ 587,358,970	\$ (39,677,666)
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 414,585,223	\$ 443,188,669	\$ 28,603,446	\$ 430,600,525	\$ 430,600,525	\$ -
Premiums Paid	85,034,631	84,868,556	(166,075)	89,483,847	89,483,847	-
Claims Incurred but not Reported (IBNR)	29,184,987	31,160,000	1,975,013	29,184,987	31,722,987	2,538,000
IBNR Prior Year Credit	(28,622,000)	(28,622,000)	-	(28,622,000)	(31,160,000)	(2,538,000)
Health Administrative Expenses	13,136,420	12,925,430	(210,991)	13,316,289	13,508,357	192,068
Subtotal	\$ 513,319,261	\$ 543,520,655	\$ 30,201,394	\$ 533,963,649	\$ 534,155,716	\$ 192,068
Flexible Accounts Reimbursement	\$ 12,097,442	\$ 11,454,437	\$ (643,004)	\$ 12,462,784	\$ 12,462,784	\$ -
FSA Administrative Expenses	215,159	213,796	(1,363)	221,656	221,656	-
Subtotal	\$ 12,312,600	\$ 11,668,233	\$ (644,367)	\$ 12,684,441	\$ 12,684,441	\$ -
Total Expenditures	\$ 525,631,862	\$ 555,188,888	\$ 29,557,027	\$ 546,648,090	\$ 546,840,157	\$ 192,068
ENDING BALANCE, JUNE 30	\$ 75,296,275	\$ 35,618,609	\$ (39,677,666)	\$ 80,388,547	\$ 40,518,813	\$ (39,869,734)
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 192,068	\$ 192,068	\$ -	\$ -	\$ -
Premium Stabilization Reserve	75,296,275	35,426,541	(39,869,734)	80,388,547	40,518,813	(39,869,734)
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 3,076,899,281	\$ 3,076,899,281	\$ -	\$ 3,301,741,542	\$ 3,199,765,663	\$ (101,975,879)
RECEIPTS:						
Contributions	\$ 178,256,076	\$ 178,089,675	\$ (166,401)	\$ 193,352,276	\$ 193,352,276	\$ -
Investment Income	281,200,000	173,354,695	(107,845,305)	301,200,000	301,200,000	-
Total Receipts	\$ 459,456,076	\$ 351,444,370	\$ (108,011,706)	\$ 494,552,276	\$ 494,552,276	\$ -
Total Funds Available	\$ 3,536,355,357	\$ 3,428,343,651	\$ (108,011,706)	\$ 3,796,293,818	\$ 3,694,317,939	\$ (101,975,879)
EXPENDITURES	\$ 234,613,815	\$ 228,577,988	\$ (6,035,827)	\$ 244,042,736	\$ 244,080,740	\$ 38,004
ENDING BALANCE, JUNE 30	\$ 3,301,741,542	\$ 3,199,765,663	\$ (101,975,879)	\$ 3,552,251,082	\$ 3,450,237,200	\$ (102,013,883)
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 38,004	\$ 38,004	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	\$ 3,301,741,542	\$ 3,199,727,659	\$ (102,013,883)	\$ 3,552,251,082	\$ 3,450,237,200	\$ (102,013,883)

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

	<u>FY 2024 Revised</u>	<u>FY 2024 Actual</u>	<u>Variance</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 213,447,919	\$ 213,447,919	\$ -	\$ 223,322,419	\$ 230,760,883	\$ 7,438,464
REVENUE:						
Employer Contributions	\$ 23,177,000	\$ 23,177,000	\$ -	\$ 23,438,000	\$ 23,438,000	\$ -
Net Investment Income	5,000,000	12,392,917	7,392,917	5,000,000	5,000,000	-
Total Revenue	\$ 28,177,000	\$ 35,569,917	\$ 7,392,917	\$ 28,438,000	\$ 28,438,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 241,624,919	\$ 249,017,836	\$ 7,392,917	\$ 251,760,419	\$ 259,198,883	\$ 7,438,464
EXPENDITURES:						
Benefits Paid	\$ 18,177,000	\$ 18,177,000	\$ -	\$ 18,438,000	\$ 18,438,000	\$ -
Administrative Expenses	125,500	79,953	(45,547)	125,500	125,500	-
Total Expenditures	\$ 18,302,500	\$ 18,256,953	\$ (45,547)	\$ 18,563,500	\$ 18,563,500	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 223,322,419</u>	<u>\$ 230,760,883</u>	<u>\$ 7,438,464</u>	<u>\$ 233,196,919</u>	<u>\$ 240,635,383</u>	<u>\$ 7,438,464</u>

SUPPLEMENTAL APPROPRIATION RESOLUTION FY 2025

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2025 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	\$3,684,556,210	\$4,035,286,344	\$350,730,134
S31000	School Construction Operating Expenditures	\$259,570,043	\$558,214,069	\$298,644,026
S40000	School Food & Nutrition Services Operating Expenditures	\$148,784,280	\$137,862,462	(\$10,921,818)
S43000	School Adult & Community Education Operating Expenditures	\$9,566,371	\$9,593,766	\$27,395
S50000	School Grants & Self-Supporting Operating Expenditures	\$95,733,544	\$231,474,029	\$135,740,485
S60000	Public Schools Insurance Fund Operating Expenditures	\$23,782,643	\$26,292,389	\$2,509,745
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$627,036,636	\$587,358,970	(\$39,677,666)
S71000	School Educational Employees' Supplementary Retirement System Trust Fund Operating Expenditures	\$244,042,736	\$244,080,740	\$38,004
S71100	School Other Post-Employment Benefits Trust Fund Operating Expenditures	\$18,563,500	\$18,563,500	\$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 2024 Final Budget Review, at a regular meeting held on August 29, 2024, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

FISCAL PLANNING RESOLUTION
FY 2025

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2025 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	\$12,547,127	\$22,048,097	\$9,500,970
		S43000	School Adult & Community Education	\$1,396,250	\$1,396,250	\$0
		S50000	School Grants & Self-Supporting	\$22,853,213	\$22,853,213	\$0
		C20000	Consolidated Debt Service	\$3,266,190	\$3,266,190	\$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 2024 Final Budget Review, at a regular meeting held on August 29, 2024, 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 2024

Date: June 30, 2024

Update for FY 2024 Grants

The status of FY 2024 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: \$62.9 million (68 grants)
- Competitive grants awarded: \$22.1 million (47 grants)
- Competitive grants denied: \$19.9 million (9 grants)
- Competitive grants pending: \$21.0 million (12 grants)

The status of FY 2024 competitive grants awarded in collaboration with Educate Fairfax (formerly The Foundation for Fairfax County Public Schools) are as follows:

- Competitive grants submitted: \$0.0 million (2 grants)
- Competitive grants awarded: \$0.0 million (0 grants)
- Competitive grants denied: \$0.0 million (1 grant)
- Competitive grants pending: \$0.0 million (1 grant)

The status of FY 2024 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: \$121.5 million (9 grants)
- Entitlement grants awarded: \$80.5 million (8 grants)
- Entitlement grants pending: \$41.9 million (1 grant)

The status of FY 2024 federal pandemic relief grants are as follows:

- Federal stimulus grants submitted: \$0.7 million (5 grants)
- Federal stimulus grants awarded: \$0.8 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.