# ATTACHMENT A:

# ADVERTISEMENT FOR PUBLIC HEARING

**Attachment A**

# NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

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, August 26, 2025, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2025, and ending June 30, 2026, 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 30, 2025, 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 Department of Clerk Services 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 Department of Clerk Services, Suite 552 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 Department of Clerk Services, (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 2026 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2025 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on August 26, 2025, and is available for public inspection online at https://www.fairfaxcounty.gov/budget/fy-2025-carryover-budget-package.

| | | |
|---|---|---|
| **FY 2026 Current Approved Budget Plan** | | |
| **Total Expenditures - All Funds** | | **$11,100,516,724** |
| **Proposed Changes:** | | |
| **A. Previously Approved Items** | | |
| **General Fund** | | $61,019,948 |
| • Encumbered | $48,855,975 | |
| • Unencumbered | 12,163,973 | |

| | | |
|---|---|---|
| **Other Funds** | | $2,161,915,614 |
| • Capital Construction | $1,148,122,182 | |
| • Federal/State Grants | 263,100,479 | |
| • All Other Funds | 750,692,953 | |
| **School Funds** | | $762,624,981 |
| • School Operating | $334,348,348 | |
| • School Construction | 329,901,246 | |
| • School Food & Nutrition Services | (10,726,585) | |
| • School Adult & Community Education | 30,123 | |
| • School Grants & Self Supporting | 103,905,507 | |
| • School Insurance | (1,357,863) | |
| • School Health and Flexible Benefits | 6,440,958 | |
| • Educational Employees' Retirement | 83,247 | |
| ***Subtotal Previously Approved Items in Carryover*** | | ***$2,985,560,543*** |
| **B. Additional Funding Adjustments** | | |
| **General Fund Impact** | | |
| • Administrative Items | | ($31,281,368) |
| **Other Funds** | | |
| • Administrative Items | | $1,134,278,601 |
| Capital Construction | $18,519,404 | |
| Federal/State Grants | 149,026,686 | |
| All Other Funds | 966,732,511 | |
| ***Subtotal Additional Adjustments*** | | ***$1,102,997,233*** |
| **Total Expenditures in All Funds** | | **$15,189,074,500** |
| ***Increase from FY 2026 Current Budget Plan*** | | ***$4,088,557,776*** |

*The adjustments noted above result in a General Fund balance of $1,133,665.*

*It should be noted that no FY 2025 Carryover Consideration Items have been requested as of July 30, 2025.*

# ATTACHMENT B:

# MEMO AND ATTACHMENTS I – VII TRANSMITTING THE COUNTY'S FY 2025 CARRYOVER REVIEW WITH APPROPRIATE RESOLUTIONS

# County of Fairfax, Virginia

## MEMORANDUM

**DATE:** August 4, 2025

**TO:** Board of Supervisors

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

**SUBJECT:** FY 2025 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2025 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 2026 |
| Attachment VI | A detailed description of significant changes in Other Funds |
| Attachment VII | Supplemental Appropriation Resolution AS 25285 and AS 26009 and Fiscal Planning Resolution AS 26900 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 2025 Carryover Review* recommends changes to the FY 2026 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 30, 2025.

**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 2025 Carryover Summary

The *FY 2025 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, $215.32 million was expended through FY 2025. The remaining balance of $7.57 million will be carried forward into FY 2026. Consistent with the U.S. Department of the Treasury guidelines, funding was fully obligated by December 31, 2024, and will be expended by December 31, 2026.

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 2025 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 | $2,116.37 | $58.72 | $2,175.09 |
| Actual Expenditures | $2,018.53 | $51.15 | $2,069.68 |
| **Expenditure Balance** | **$97.84** | **$7.57** | **$105.41** |
| | | | |
| Revised Revenue Budget | $5,484.02 | $0.00 | $5,484.02 |
| Actual Revenues | $5,510.44 | $0.00 | $5,510.44 |
| **Revenue Balance** | **$26.41** | **$0.00** | **$26.41** |
| | | | |
| **TOTAL AVAILABLE BALANCE** | **$124.25** | **$7.57** | **$131.82** |

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 2026. Otherwise, adjustments included in this package are focused on balances excluding the federal stimulus funds, which net to $124.25 million. The *FY 2025 Carryover Review* recommends allocations of $123.12 million (excluding the carryforward of federal stimulus funds), resulting in an available balance for the Board's consideration of $1.13 million.

A brief summary of the recommendation included in the *FY 2025 Carryover Review* follows.

## *FY 2025 Carryover Review* Recommended Adjustments

(in millions)

| | Positions | General Fund | ARPA Coronavirus State and Local Fiscal Recovery Funds | Total |
|---|---|---|---|---|
| **Available Balance** | | **$124.25** | **$7.57** | **$131.82** |
| **FY 2025 Commitments ($64.02 million)** | | | | |
| Outstanding Encumbered Obligations | | ($48.86) | -- | ($48.86) |
| Outstanding Unencumbered Obligations | | ($12.16) | -- | ($12.16) |
| Associated Reserve Adjustments | | ($3.00) | -- | ($3.00) |
| **Balance after FY 2025 Commitments** | | **$60.23** | **$7.57** | **$67.80** |
| **Critical Requirements/Previous Board Commitments ($12.97 million, 8 positions)** | | | | |
| Courthouse Security | | ($4.00) | -- | ($4.00) |
| Food Access Program | | ($2.50) | -- | ($2.50) |
| Homeless Services Contracts | | ($2.00) | -- | ($2.00) |
| Park Authority Equity Implementation Plan | 5 | ($1.82) | -- | ($1.82) |
| Parks Zero Waste Equipment | | ($1.42) | -- | ($1.42) |
| 11th Congressional District Special Election | | ($0.61) | -- | ($0.61) |
| Office of the Commonwealth's Attorney Positions | 3 | ($0.09) | -- | ($0.09) |
| State Salary Increases | | ($0.03) | -- | ($0.03) |
| Associated Reserve Adjustments | | ($0.50) | -- | ($0.50) |
| **Balance after Allocations for Reserves/Capital** | | **$47.26** | **$7.57** | **$54.83** |
| **Allocations for Reserves/Capital ($24.57 million)** | | | | |
| 30% of Balance to Infrastructure Sinking Reserve | | ($14.18) | -- | ($14.18) |
| 20% of Balance to Reserve for Economic Uncertainty | | ($9.45) | -- | ($9.45) |
| Associated Reserve Adjustments | | ($0.95) | -- | ($0.95) |
| **Balance after Allocations for Reserves/Capital** | | **$22.68** | **$7.57** | **$30.25** |
| **Other Requirements[1] ($21.55 million, 57 positions)** | | | | |
| ARPA Fiscal Recovery Funds Balances | | -- | ($7.57) | ($7.57) |
| ESCO Energy Improvements | | ($6.00) | -- | ($6.00) |
| IT Project Requirements | | ($5.31) | -- | ($5.31) |
| Emergency Systems Failures | | ($5.00) | -- | ($5.00) |
| Public Safety Radio Platform Refresh | | ($2.50) | -- | ($2.50) |
| The Commons Mount Vernon Furniture and Equipment | | ($2.50) | -- | ($2.50) |
| Construction Escalation Reserve | | ($2.00) | -- | ($2.00) |
| Park Authority CIP Projects | | ($2.00) | -- | ($2.00) |
| Workhouse Campus Improvements | | ($1.00) | -- | ($1.00) |
| LED Streetlight Conversion | | ($0.40) | -- | ($0.40) |
| Housing Workload Requirements | 4 | ($0.28) | -- | ($0.28) |
| Residential Energy Program | | ($0.20) | -- | ($0.20) |
| Confederate Name Change Implementation | | ($0.15) | -- | ($0.15) |
| Increase in SACC Capacity | 26 | $0.00 | -- | $0.00 |
| Increases in Department of Family Services Mandated Services | 14 | $0.00 | -- | $0.00 |

| | Positions | General Fund | ARPA Coronavirus State and Local Fiscal Recovery Funds | Total |
|---|---|---|---|---|
| Fairfax-Falls Church Community Services Board Support Coordination Services | 9 | $0.00 | -- | $0.00 |
| McLean Community Center Positions | 3 | $0.00 | -- | $0.00 |
| Stormwater Grant Position | 1 | $0.00 | -- | $0.00 |
| Fairfax-Falls Church Community Services Board Savings | | $7.00 | -- | $7.00 |
| Associated Reserve Adjustments | | ($1.21) | -- | ($1.21) |
| **Net Available for One-Time Requirements** | | **$1.13** | **$0.00** | **$1.13** |

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

## FY 2025 Year-End Summary

FY 2025 General Fund Revenues and Transfers In were $5.54 billion, an increase of $26.40 million, or 0.48 percent, over the *FY 2025 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 December 2024, which correlates to the amount of interest revenue the County earned on its investment portfolio. Interest revenue continues to be the largest variance driver for year-end actuals for the last several fiscal years, generating $74.4 million more than FY 2023 and almost $16.6 million more than FY 2024. However, it was forecasted downward as part of the FY 2026 Adopted Budget Plan, assuming a lower yield and anticipated rate cuts from the Federal Reserve. Interest revenue may not continue to provide the one-time gains seen in prior County quarterly reviews.

Consistent with the *FY 2025 Third Quarter Review*, County staff continue to emphasize a cautionary approach to revenue forecasting. The FY 2025 actuals further reflect this approach. The County's total FY 2025 actual revenues reflect a modest 0.48 percent variance over the FY 2025 Third Quarter estimate, compared to a 1.39 percent ($71.66 million) variance for FY 2024 actuals compared to the FY 2024 Third Quarter estimate. The FY 2025 figures reflect the smallest budget-to-actual variance in the past 5 years.

The federal administration's policies are likely to have a significant impact on the local economy in Northern Virginia, which is heavily reliant on federal employment and procurement. Continued emphasis will be placed on monitoring local tax sources, such as Sales Tax, BPOL and Transient Occupancy Tax, which are sensitive to economic conditions, and showed moderate growth over FY 2024. The Food and Beverage Tax, which will become effective January 1, 2026, assumes a half year of revenues that equate to $67.9 million. County staff will not have an initial monthly review of receipts until late February 2026 and will need to monitor to ensure the estimate is in line with the FY 2026 budget estimate.

No revenue adjustments are recommended as part of this package. County staff continue to monitor all revenue categories and will make any further FY 2026 adjustments, if necessary, as part of the fall revenue review and *FY 2026 Third Quarter Review*. More details on FY 2025 Revenue Variances are found in Attachment II.

In addition, County agencies realized disbursement balances, though at a lower level than recent years. Total disbursements were below *FY 2025 Revised Budget Plan* projections by $105.41 million, or 1.84 percent. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the disbursement variance was $97.84 million, or 1.72 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2025 variance was $97.84 million, or 4.62 percent. After accounting for encumbrances and the carry forward of reserves, this variance is reduced to only $36.94 million, or 1.76 percent. This variance is a decrease from prior years due to the impact of reductions utilized to balance the FY 2024 and FY 2025 budgets. More detailed information on FY 2025 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 $67.80 million, or 1.18 percent of the total County General Fund budget. Excluding ARPA Coronavirus State and Local Fiscal Recovery Funds, the net balance is $60.23 million, or 1.06 percent of the total budget.

## Carryover Actions

Allocation of the $60.23 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 2026 budget or deferred as part of the FY 2026 budget development. Recommendations included in the *FY 2025 Carryover Review* allocate $59.10 million of this balance. As a result of these adjustments, a Carryover balance of $1.13 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 increased personnel costs for the conversion of four benefits-eligible to merit positions to address workload requirements in the Department of Housing and Community Development; funding to address rising homeless services contracts; salary supplements provided to eligible state employees and additional positions in the Office of the Commonwealth's Attorney based on state budget action; and funding for equity positions for the Fairfax County Park Authority.

In keeping with the County's practice for recurring needs that arise outside of the annual budget process, the recurring impact of $2.95 million that is associated with these adjustments will be incorporated into the FY 2027 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 2026 budget marked the 12th consecutive year where no one-time funding was used to balance the budget.

***Critical Requirements/Previous Board Commitments ($12.97 million, including $0.50 million in associated reserve adjustment)***

This package recommends carryover funding to support several critical requirements, adjustments required as a result of state action, and items that are based on previous direction of the Board of Supervisors. The items in this category are:

- $4.0 million for the replacement of the security system at the Courthouse to ensure the safety and security of the facility for daily operations.

- $2.5 million address ongoing food insecurity needs within the community, as previous support through the County's allocation from the American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) has been fully expended.

- $2.0 million to support homeless services contracts, which completed a new request for proposal, effective July 1, 2025. The new contract awards will facilitate critical services, including emergency shelter operations, case management, street outreach, hypothermia prevention, and permanent supportive housing.

- $1.82 million for the second phase of the Park Authority's multi-year Equity Implementation Plan. One-time funding of $1.00 million will support the first phase of development of the Park Authority Recreation Activity and Reservation System, which will include both registration and the sliding-scale fee implementation. Recurring funding of $820,100 will support 5/5.0 FTE new positions to support the new system and provide for the necessary application, verification, and registration requirements.

- $1.42 million in one-time funding to implement the next phase of the Park Authority's Zero Waste Plan and comply with the Board of Supervisors' directives on Zero Waste, allowing for the purchase of equipment for the four remaining maintenance areas.

- $0.61 million for the special election in the 11$^{th}$ Congressional District being held on September 9, 2025. This funding will support the staffing necessary to process absentee ballots and to staff voting locations, the printing of ballots and registration notices, supplies for polling and satellite locations and other miscellaneous requirements associated with the election.

- $0.09 million and 3/3.0 FTE new positions to comply with the 2025 Appropriation Act (2025 Session, Virginia Acts of Assembly, Chapter 725) which increases the number of positions allocated to the Office of the Commonwealth's Attorney.

- $0.12 million to support increases in salary supplements for eligible state positions consistent with the 3 percent salary increase approved by the General Assembly and signed by the Governor as part of this year's state budget.

After these adjustments, the net balance is $47.26 million, excluding ARPA Coronavirus State and Local Fiscal Recovery Funds.

***Allocations for Reserves/Capital ($24.57 million, including $0.95 million in associated reserve adj.)***

Consistent with the Board's policies on funding the County's Infrastructure Sinking Reserve Fund and reserve requirements, Carryover contributions have been calculated based on available balances after outstanding encumbered and unencumbered commitments and critical requirements.

The County's policy has been to allocate 40 percent of the balance to reserves 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 by reserve contributions to allow the reserves to remain at the targeted level. As a result, total contributions to reserves at Carryover total $5.66 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 $47.26 million net balance, 30 percent, or $14.18 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: $6.38 million for FMD, $3.54 million for FCPS, $2.13 million for Parks, $0.99 million for Walkways, $0.71 million for County-Owned Roads, and $0.43 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 $9.45 million, is allocated to the Reserve for Economic Uncertainty. This reserve was established by the Board as part of its action on the *FY 2025 Third Quarter Review* to better position the County to respond to negative impacts on revenues from economic conditions and to increases in demand for County services. Current funding in the reserve includes one-time funds of $10.06 million that were identified as part of the *FY 2025 Third Quarter Review* and is recommended to be carried forward to FY 2026 as part of this package, as well as recurring funding of $2.55 million that was set aside in this reserve by the Board as part of its action on the FY 2026 Adopted Budget Plan. With the additional $9.45 million contribution recommended as part of this package, total funding of $22.05 million will be available in FY 2026 to respond to negative impacts on County revenues from economic conditions and to increases in demand for County services. This demonstrates the County's commitment to enhancing its reserves and its proactive approach to any disruptive impacts from the current economic environment, while also strengthening the County's financial profile ahead of anticipated meetings in winter 2025 with the bond rating agencies, which have taken rating actions and continue to closely monitor those jurisdictions with close ties to federal spending.

It should be noted that the contribution to the Reserve for Economic Uncertainty replaces the allocation for additional bicycle and pedestrian access that has been funded as part of the Carryover Review since FY 2022. The Board has directed that new funding totaling $100 million over a six-year period through FY 2027 be identified to expedite efforts to make one-time investments in pedestrian and bicycle infrastructure. Through the *FY 2024 Carryover Review*, the County has allocated $82.12 million of the Board's $100 million target to provide safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. As a result, staff recommend prioritization of accumulating funding in the Reserve for Economic Uncertainty given the current economic environment and potential impacts on the County budget. While no new funding is recommended for bicycle and pedestrian access, there is ample funding available for Fairfax County Department of Transportation staff to continue the ongoing work of existing and planned Countywide projects for this program.

***Other Adjustments ($21.55 million, including $1.21 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 2025 Carryover Review*.

*Carryforward of Federal Stimulus Funds*

An 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, $215.32 million was expended through FY 2025. The remaining balance of $7.57 million will be carried forward to allow the County to continue to spend against the funds. These funds were fully obligated by December 31, 2024, and must be expended by December 31, 2026.

*Investments in the Environment and Energy*

Funds available as part of the *FY 2025 Carryover Review* are recommended to be utilized to support investments towards the County's environmental and energy initiatives. Funding of $6.60 million is included for continued support of the County's environmental and energy strategies.

- $6.00 million to support continued building energy improvements performed by Energy Service Companies (ESCOs), with $1.50 million allocated to County facilities and $4.50 million to Park Authority facilities.

- $0.40 million to support continued investment in LED streetlight conversion program for non-standard streetlight fixtures on Route 7 and along the Metrorail corridor in Tysons.

- $0.20 million to continue the implementation of the Residential Energy Program for programs, projects, and initiatives addressing energy efficiency and clean energy in the residential sector of the community.

*Support for the Park Authority*

Several adjustments are recommended that will bolster Parks capital construction and maintenance. Funding of $2.00 million is included to support escalating costs on existing Parks capital projects. In addition, $2.13 million of the Capital Sinking Fund allocation will provide for infrastructure replacement and upgrades at Park Authority facilities and $4.50 million noted above will provide energy improvements at Park Authority facilities. As previously cited, there is additional funding of $1.42 million for Zero Waste Equipment and $1.82 million for advancing the multi-year Equity Implementation Plan. Total funding for the Park Authority in this package is $11.87 million.

This package also recommends the creation of a new special revenue fund – Fund 40400, Park General Operations and Capital – to allow for the consolidation of General Fund support for the Fairfax County Park Authority into a single fund. General Fund support has previously been allocated across multiple funds, which creates challenges when seeking a comprehensive and accurate understanding of the overall investment in Parks. This new fund will provide enhanced transparency regarding the Parks budget, while also providing increased financial flexibility to the Park Authority to respond to operational needs. The Board of Supervisors will maintain the appropriation authority of Fund 40400, Park General Operations and Capital.

*New Facilities/Facility Improvements*

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

- $5.00 million to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof.

- $2.50 million to purchase equipment and furniture for facilities at The Commons Mount Vernon (formerly referred to as the Original Mount Vernon High School).

- $2.50 million to support the refresh of the core infrastructure platform and components that serve public safety subscriber radios, including the phased replacement of comparators and site controllers.

- $2.00 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 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.

- $1.00 million to support building improvements at the Workhouse Campus, specifically for design and permitting for the first phase of improvements to the remaining unfinished buildings on campus.

*IT Investments*

Consistent with actions taken in prior years, funding for Information Technology (IT) projects was not included in the FY 2026 Adopted Budget Plan and was anticipated to be funded utilizing balances at quarterly reviews. IT project funding of $5.31 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, replacement of the Enterprise Identity Access Management solution, and replacement of the Sheriff Inmate Management System. In addition, as noted above, $1.00 million is included in this package to support the development of a registration system for the Fairfax County Park Authority.

## Position Adjustments

A total of 65 new positions are recommended to be established as part of the *FY 2025 Carryover Review*. There are 26 positions recommended in the Department of Neighborhood and Community Services to convert existing non-merit benefits-eligible positions in the School-Age Child Care (SACC) program to merit positions to improve staff recruitment and retention. There are eight benefits-eligible positions that will be converted to merit and six new positions for a total of 14 positions recommended in the Department of Family Services (DFS) to address workload increases due to changes in state requirements, state program changes, and increased demand for mandated services. An additional 9 positions are included in Fairfax-Falls Church Community Services Board (CSB) 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, 2025. The DFS and CSB positions are fully offset by additional revenue for no net impact to the General Fund. Five new positions are recommended in the Fairfax County Park Authority as part of its multi-year equity implementation plan, and 4 non-merit benefits-eligible positions in the Department of Housing and Community Development are recommended to be converted to merit positions to address increased workload. There are 3 new positions based on state action to increase the number of positions allocated to

the Office of the Commonwealth's Attorney, and 3 new positions are provided for the McLean Community Center for operational program requirements. Lastly, 1 new position in Stormwater Services supports a grant award from the Virginia Department of Conservation and Recreation to lead flood risk reduction efforts.

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. As part of the *FY 2025 Carryover Review*, staff recommend the abolishment of 4 merit positions (including 2 positions in appropriated funds and 2 positions in non-appropriated funds), 25 non-merit benefits-eligible positions, and 154 non-merit temporary positions. These positions have been vacant for several years and can be abolished with no negative impact on agency operations. Staff will continue to review position vacancies to identify additional positions to be abolished 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 2025 Carryover Review* includes a contribution of $5.66 million to the Managed Reserve. This adjustment, combined with existing balances and projected interest earnings, will 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 2025 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 2025 Audit Adjustments

As the Board is aware, the financial audit of FY 2025 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2025 Annual Comprehensive Financial Report and in the audit package that is presented for the Board's approval as part of the *FY 2026 Third Quarter Review*.

### Other Funds Adjustments

Attachment VI of the *FY 2025 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 2025 fund expenditure and revenue variances and notes changes in FY 2026 expenditures.

## Carryover Administrative Adjustments

The *FY 2025 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling $184.84 million. These adjustments are divided into three categories – Critical Requirements/Previous Board Commitments, Allocations for Reserves/Capital, and All Other Requirements – and include the following:

## CRITICAL REQUIREMENTS/PREVIOUS BOARD COMMITMENTS

***$12.97 million, including $12.47 million in adjustments and $0.50 million in associated reserve adjustments***

| **Courthouse Security** | | **NON-RECURRING** |
|---|---|---|
| Fund 30020, Infrastructure Replacement and Upgrades | FY 2026 General Fund Transfer | $4,000,000 |
| | **Net Cost** | **$4,000,000** |

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by $4,000,000 to support the replacement of the security system at the Courthouse. Due to the age of the current system, a full security system replacement is necessary to ensure the safety and security of the facility moving forward.

| **Food Access Program** | | **NON-RECURRING** |
|---|---|---|
| Agency 79, Dept. of Neighborhood and Community Services | FY 2026 Expenditure | $2,500,000 |
| | **Net Cost** | **$2,500,000** |

Funding of $2,500,000 is required to address ongoing food insecurity needs within the Fairfax County Community that were previously supported through the County's allocation from the American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). A total of $11.7 million has already been awarded from ARPA, CSLFRF to faith-based and community-based organizations to supplement and enhance food distribution programs to meet the needs of County residents. The ARPA, CSLFRF funding has been fully expended; therefore, General Funds are needed to provide direct assistance to support existing food programs to purchase food in FY 2026.

| **Homeless Services Contracts** | | **RECURRING** |
|---|---|---|
| Agency 38, Department of Housing and Community Development | FY 2026 Expenditure | $2,000,000 |
| | **Net Cost** | **$2,000,000** |
| Agency 38, Department of Housing and Community Development | FY 2027 Expenditure | $1,550,000 |
| | **Net Cost** | **$1,550,000** |

Total funding of $2.0 million is required to support the homeless services contracts which completed a new request for proposal, effective July 1, 2025. The funding is for two pieces: 1) homeless shelter services and 2) shelter overflow hotels for families with children. The new contract awards for homeless shelter services will facilitate critical services, including emergency shelter operations, case management, street outreach, hypothermia prevention, and permanent supportive housing. Funding to support shelter overflow hotels for families with children is required due to the continued demand for emergency shelter services which has remained high since the end of 2022, when the eviction moratoria ended, inflation increased, and pandemic-era emergency rental assistance was fully depleted. This funding will enable the County to reduce the current nightly hotel placements from approximately 75 rooms to 32 rooms by the end of FY 2026. Funding in FY 2027 will continue to support the 32 rooms. The number of families with children experiencing homelessness has increased by nearly 34 percent since 2020, and the number of requests for emergency shelters has grown by almost 68 percent in that same period. While the Fair Ridge Family Shelter added over 80 new units of emergency shelter capacity to the family shelter system, there continues to be a need for family shelter beyond what the dedicated facilities can provide.

| **Park Authority Equity Implementation Plan** | | **RECURRING/NON-RECURRING** |
|---|---|---|
| Fund 40400, Park General Operations and Capital | FY 2026 General Fund Transfer | $820,100 |
| Fund 10040, Information Technology Projects | FY 2026 General Fund Transfer | $1,000,000 |
| | **Net Cost** | **$1,820,100** |
| Fund 40400, Park General Operations and Capital | FY 2027 General Fund Transfer | $820,100 |
| | **Net Cost** | **$820,100** |

The General Fund transfer to Fund 40400, Park General Operations and Capital, is increased by $820,100 and the General Fund transfer to Fund 10040, Information Technology Projects, is increased by $1,000,000 for a total of $1,820,100 to fund the second phase required to support the Park Authority's multi-year Equity Implementation Plan. One-time funding of $1,000,000 will support the Park Authority Recreation Activity and Reservation System, which will replace the legacy system and provide the framework for a new Recreation Management system that will include both registration and the sliding-scale fee implementation. This funding represents the first phase of the project; additional funding will be requested at subsequent quarterly reviews. Recurring funding of $820,100 will support 5/5.0 FTE new positions to support the new system and provide for the necessary application, verification, and registration requirements.

| **Parks Zero Waste Equipment** | | **NON-RECURRING** |
|---|---|---|
| Fund 40400, Park General Operations and Capital | FY 2026 General Fund Transfer | $1,416,762 |
| | **Net Cost** | **$1,416,762** |

The General Fund transfer to Fund 40400, Park General Operations and Capital, is increased by $1,416,762 to fully fund the equipment required to implement the next phase of the Park Authority's Zero Waste Plan and comply with the Board of Supervisors' directives on Zero Waste. The pilot phase included enhanced trash and recycling removal at two of the six Park Authority maintenance areas. Fully funding the program will enhance trash and recycling removal for the remaining four maintenance areas. As part of the Budget Guidance for FY 2026 and FY 2027, the Board of Supervisors directed staff to prioritize funding for one-time capital equipment requirements to support the four remaining maintenance areas. Each maintenance area requires one truck, two compactors (one for trash and one for recycling), and 99 receptacles. The recurring operational costs will be included in the FY 2027 Advertised Budget Plan.

| **11th Congressional District Special Election** | | **NON-RECURRING** |
|---|---|---|
| Agency 15, Office of Elections | FY 2026 Expenditure | $612,500 |
| | **Net Cost** | **$612,500** |

Funding of $612,500 is required to support the Special Election in the 11th Congressional District being held on September 9, 2025. Funding will support the staffing necessary to process absentee ballots and to staff voting locations, the printing of ballots and registration notices, supplies for polling and satellite locations and other miscellaneous requirements associated with the election.

| **Office of the Commonwealth's Attorney Positions** | | **RECURRING** |
|---|---|---|
| | FY 2026 Revenue | $118,004 |
| Agency 82, Office of the Commonwealth's Attorney | FY 2026 Expenditure | $138,450 |
| Agency 89, Employee Benefits | FY 2026 Expenditure | $69,993 |
| | **Net Cost** | **$90,439** |
| | FY 2027 Revenue | $236,007 |
| Agency 82, Office of the Commonwealth's Attorney | FY 2027 Expenditure | $276,899 |
| Agency 89, Employee Benefits | FY 2027 Expenditure | $139,985 |
| | **Net Cost** | **$180,877** |

Funding of $90,439 and 3/3.0 FTE new Assistant Commonwealth Attorney positions are required to comply with the 2025 Appropriation Act (2025 Session, Virginia Acts of Assembly, Chapter 725) which increases the number of positions allocated to the Office of the Commonwealth's Attorney (CWA). This represents partial-year funding for FY 2026, with full-year funding in FY 2027. The State Compensation Board is responsible for establishing individual budgets for the operations 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 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 $118,004 in Revenue represents the partial reimbursement the County will receive from the State Compensation Board, with the remaining $90,439 being the responsibility of the County in FY 2026.

| **State Salary Increases** | | **RECURRING** |
|---|---|---|
| Agency 81, Juvenile and Domestic Relations District Court | FY 2026 Expenditure | $2,853 |
| Agency 85, General District Court | FY 2026 Expenditure | $25,734 |
| | **Net Cost** | **$28,587** |
| Agency 81, Juvenile and Domestic Relations District Court | FY 2027 Expenditure | $2,853 |
| Agency 85, General District Court | FY 2027 Expenditure | $25,734 |
| | **Net Cost** | **$28,587** |

Funding of $28,587 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, $2,853 will support state positions in the Juvenile and Domestic Relations District Court, $7,049 will support state positions in the General District Court, and $18,685 will support state positions in the Fairfax District 29 Probation and Parole Office.

## ALLOCATIONS FOR RESERVES/CAPITAL

***$24.57 million, including $23.63 million in reserve/capital contributions and $0.95 million in associated reserve adjustments***

| **Capital Sinking Fund** | | **NON-RECURRING** |
|---|---|---|
| Fund 30010, General Construction and Contributions | FY 2026 General Fund Transfer | $2,126,522 |
| Fund 30020, Infrastructure Replacement and Upgrades | FY 2026 General Fund Transfer | 6,379,566 |
| Fund 40400, Park General Operations and Capital | FY 2026 General Fund Transfer | 2,126,522 |
| Fund S31000, Public School Construction | FY 2026 General Fund Transfer | 3,544,203 |
| | **Net Cost** | **$14,176,813** |

The General Fund Transfer to capital funds is increased by $14,176,813 in accordance with the recommendations of the Joint County Board/School Board CIP Committee. The Board of Supervisors 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: $6,379,566 for FMD, $3,544,203 for FCPS, $2,126,522 for the Park Authority, $992,377 for walkways, $708,841 for County maintained roads and service drives, and $425,304 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 approval of the *FY 2025 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 current 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.

| **Reserve for Economic Uncertainty** | | **NON-RECURRING** |
|---|---|---|
| Agency 87, Unclassified Administrative Expenses | FY 2026 Expenditure | $9,451,209 |
| | **Net Cost** | **$9,451,209** |

Funding of $9,451,209 is required to appropriate additional funding to the Reserve for Economic Uncertainty. The Reserve for Economic Uncertainty was established by the Board of Supervisors as part of the *FY 2025 Third Quarter Review* to better position the County to respond to negative impacts on the County's revenues from economic conditions and to increases in demand for County services. This funding coupled with the FY 2025 balance of $10,055,008 that is included as unencumbered carryover as well as the $2,546,212 in baseline funding approved as part of the FY 2026 Adopted Budget Plan brings the total reserve to $22,052,429.

## OTHER REQUIREMENTS

***$21.50 million, including $20.34 million in adjustments and $1.16 million in associated reserve adjustments***

**ARPA Fiscal Recovery Fund** **NON-RECURRING**

Agency 87, Unclassified Administrative Expenses FY 2026 Expenditure $7,572,241

**Net Cost $7,572,241**

Funding of $7,572,241 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. Consistent with the U.S. Department of the Treasury (Treasury) guidelines, funding was fully obligated by December 31, 2024, and will be expended by December 31, 2026. The Recovery Plan Performance Report submitted to Treasury at the end of each fiscal year summarizes the projects and funding status as of June 30, 2025. This report is available at http://www.fairfaxcounty.gov/budget.

**ESCO Energy Improvements** **NON-RECURRING**

Fund 30015, Environmental and Energy Program FY 2026 General Fund Transfer $6,000,000

**Net Cost $6,000,000**

The General Fund transfer to Fund 30015, Environmental and Energy Program, is increased by $6,000,000 to support energy improvements. 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 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 of $1,500,000 will support upgrades at County facilities and $4,500,000 will support Park Authority Rec Center solar roof installations. These improvements will provide for the implementation of facility energy savings measures identified as part of previously conducted Investment Grade Audits (IGAs).

**IT Project Requirements** **NON-RECURRING**

Fund 10040, Information Technology Projects FY 2026 General Fund Transfer $5,313,305

**Net Cost $5,313,305**

The General Fund transfer to Fund 10040, Information Technology (IT) Projects, is increased by $5,313,305 to support the funding of new and continued IT projects. As indicated in the FY 2026 Adopted Budget Plan, projects were anticipated to be funded with one-time balances as part of the *FY 2025 Carryover Review*. While increased baseline funding to support these investments is highly recommended, the County has successfully used one-time funds at Third Quarter and Carryover reviews to support technology initiatives due to limited funding. More details regarding the projects funded as part of this adjustment are included in the Other Funds Detail write-up for Fund 10040, IT Projects, on page 75 of this package.

***FY 2025 Carryover Review***

**Emergency Systems Failures** **NON-RECURRING**

| | | |
|---|---|---|
| Fund 30020, Infrastructure Replacement and Upgrades | FY 2026 General Fund Transfer | $5,000,000 |
| | **Net Cost** | **$5,000,000** |

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

**Public Safety Radio Platform Refresh** **NON-RECURRING**

| | | |
|---|---|---|
| Fund 40090, E-911 | FY 2026 General Fund Transfer | $2,500,000 |
| | **Net Cost** | **$2,500,000** |

The General Fund Transfer to Fund 40090, E-911, is increased by $2,500,000 to support the refresh of the core infrastructure platform and components that serve public safety subscriber radios, including the phased replacement of comparators and site controllers. This initiative will transition to a new, virtualized platform that integrates existing equipment, dispatch consoles, and radio base stations. The modernization will be implemented over a multi-year period, extending through FY 2032. Total funding to complete the project is estimated at $29.8 million. Additional resources will continue to be added until the project has been completed.

**The Commons Mount Vernon Furniture and Equipment** **NON-RECURRING**

| | | |
|---|---|---|
| Fund 81400, FCRHA Asset Management | FY 2026 General Fund Transfer | $2,500,000 |
| | **Net Cost** | **$2,500,000** |

A General Fund Transfer of $2,500,000 to Fund 81400, FCRHA Asset Management, is included to support the purchase of furniture and equipment for The Commons Mount Vernon (formerly referred to as the Original Mount Vernon High School) site, scheduled to open early FY 2027. To ensure alignment with the opening timeline and account for necessary delivery lead times, furniture and equipment will need to be ordered in FY 2026.

**Construction Escalation Reserve** **NON-RECURRING**

| | | |
|---|---|---|
| Fund 30070, Public Safety Construction | FY 2026 General Fund Transfer | $2,000,000 |
| | **Net Cost** | **$2,000,000** |

The General Fund transfer to Fund 30070, Public Safety Construction, is increased by $2,000,000 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 recent trends of increasing construction costs related to market and commodity price escalation.

| **Park Authority CIP Projects** | | **NON-RECURRING** |
|---|---|---|
| Fund 40400, Park General Operations and Capital | FY 2026 General Fund Transfer | $2,000,000 |
| | **Net Cost** | **$2,000,000** |

The General Fund transfer to Fund 40400, Park General Operations and Capital, is increased by $2,000,000 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. 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.

| **Workhouse Campus Improvements** | | **NON-RECURRING** |
|---|---|---|
| Fund 30010, General Construction and Contributions | FY 2026 General Fund Transfer | $1,000,000 |
| | **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 and permitting for the first phase of improvements to Buildings W-1, W-12, W-17 and W-18. The goal of this phase is to stabilize the four buildings and repair the existing building envelope to prevent further deterioration of this historic asset. Additional funding will be requested prior to moving into the construction phase.

| **LED Streetlight Conversion** | | **NON-RECURRING** |
|---|---|---|
| Fund 30015, Environmental and Energy Programs | FY 2026 General Fund Transfer | $400,000 |
| | **Net Cost** | **$400,000** |

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by $400,000 to expand the Light Emitting Diodes (LED) streetlight conversion program. Funding to support the conversion of more than 56,000 existing standard mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights has been previously funded. As of June 2025, approximately 90 percent of standard streetlights have been converted to LED. Additional funding will provide for the conversion of 189 non-standard streetlight fixtures located on Route 7 and along the Metrorail corridor in Tysons.

| **Positions to Address Increased Workload Requirements** | | **RECURRING** |
|---|---|---|
| Agency 38, Department of Housing and Community Development | FY 2026 Expenditure | $137,989 |
| Agency 89, Employee Benefits | FY 2026 Expenditure | $142,011 |
| | **Net Cost** | **$280,000** |
| | | |
| Agency 38, Department of Housing and Community Development | FY 2027 Expenditure | $187,530 |
| Agency 89, Employee Benefits | FY 2027 Expenditure | $185,803 |
| | **Net Cost** | **$373,333** |

Funding of $280,000 is required to convert four benefits-eligible positions to 4/4.0 FTE merit positions to address workload requirements in the Department of Housing and Community Development (HCD). These positions will assist in filling critical gaps in HCD services including real estate finance and development, policy and engagement, unsheltered outreach and adverse weather programs.

| **Residential Energy Program** | | **NON-RECURRING** |
|---|---|---|
| Fund 30015, Environmental and Energy Program | FY 2026 General Fund Transfer | $200,000 |
| | **Net Cost** | **$200,000** |

The General Fund transfer to Fund 30015, Environmental and Energy Program, is increased by $200,000 to support the Residential Energy Program and continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP) goals. The Residential Energy Program was established to fund the projects and initiatives addressing energy efficiency and clean energy in the residential sector of the community. Funding will support consultants to fully launch a community-facing program, Energy Compass. This program actively engages with residents in single-family residential homes through a concierge-type service and creates synergies with Sustain Fairfax and a state-wide program offered by Virginia Energy. Consultants will serve as an "energy navigator," guiding residents through a decision-making process on energy saving measures for their homes.

| **Confederate Name Change Implementation - Roads** | | **NON-RECURRING** |
|---|---|---|
| Fund 30010, General Construction and Contributions | FY 2026 General Fund Transfer | $150,000 |
| | **Net Cost** | **$150,000** |

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by $150,000 for sign replacement associated with Route 29 and Route 50 in Fairfax County. The Board of Supervisors requested that the Commonwealth Transportation Board change the road names and committed that the County would pay for the cost of replacing the signage. As part of the *FY 2023 Third Quarter Review*, the Board of Supervisors approved funding of $1,400,000 to replace 228 signs on Route 29 and Route 50. The Fairfax County Department of Transportation (FCDOT) has replaced all the local street signage and has contracted with the Virgina Department of Transportation (VDOT) to replace the larger overhead highway signs. Based on the final contract award and the costs incurred by FCDOT for local sign replacements, the revised estimate is $1,550,000, resulting in an increase of $150,000.

| **HVAC Maintenance Contracts** | | **RECURRING** |
|---|---|---|
| Agency 08, Facilities Management Department | FY 2026 Expenditure | $38,819 |
| Agency 89, Employee Benefits | FY 2026 Expenditure | ($38,819) |
| | **Net Cost** | **$0** |
| | | |
| Agency 08, Facilities Management Department | FY 2027 Expenditure | $38,819 |
| Agency 89, Employee Benefits | FY 2027 Expenditure | ($38,819) |
| | **Net Cost** | **$0** |

Funding of $38,819 is transferred from Agency 89, Employee Benefits, to Agency 08, Facilities Management Department (FMD), as a result of transitioning HVAC preventative maintenance services from County staff to a contract, primarily supporting libraries and public safety facilities. New building designs and LEED certifications require building HVAC systems to be more complex, integrating state-of-the-art equipment with evolving building control technologies. Therefore, FMD is outsourcing HVAC maintenance and repair services to specialized contract HVAC vendors and eliminating County HVAC positions through natural attrition. Salary and Fringe Benefit costs associated with the eliminated positions help offset the cost of the specialized HVAC contracts. This action has no net impact to the General Fund.

| **Increase in SACC Capacity** | | **RECURRING** |
|---|---|---|
| | FY 2026 Revenue | $658,846 |
| Agency 79, Dept of Neighborhood and Community Services | FY 2026 Expenditure | $211,568 |
| Agency 89, Employee Benefits | FY 2026 Expenditure | $447,278 |
| | **Net Cost** | **$0** |
| | FY 2027 Revenue | $658,846 |
| Agency 79, Dept of Neighborhood and Community Services | FY 2027 Expenditure | $211,568 |
| Agency 89, Employee Benefits | FY 2027 Expenditure | $447,278 |
| | **Net Cost** | **$0** |

The School-Age Child Care (SACC) program currently operates as a licensed child day program under the Virginia Department of Education (VDOE) and is staffed utilizing a combination of merit and benefits-eligible employees. VDOE establishes a baseline of quality and standards but has also created unintentional barriers for the Department of Neighborhood and Community Services (NCS) to efficiently and effectively use the County's hiring practices, increase the staff to child ratio, expand beyond the current space options, and ultimately address the growing waitlist and student population growth.

In an effort to serve more children, NCS will implement a pilot program at 20 Fairfax County Public Schools. The schools identified represent those with the highest waitlist, with considerations for schools in high to very high vulnerability index areas, Title I schools, and schools with 50 percent or more of Free and Reduced Lunch. These 20 schools will operate under the local government VDOE licensure exemption while simultaneously maintaining positive child outcomes, providing support services for participants with disabilities, and supervision and safety standards associated with the SACC program. This option provides the flexibility to increase staff-to-child ratios, as appropriate, based on center needs. NCS would also have the flexibility to increase center enrollment capacities by enrolling based on average attendance at each center. The pilot program will also permit NCS to use County hiring requirements which will expand the pool of eligible candidates and expedite the ability to address staffing gaps.

In addition to the high waitlists, NCS has struggled to recruit and retain benefits-eligible staff. As of July 2025, 57 percent of the benefits-eligible positions were vacant. In order to ensure the adequate staffing needed to successfully implement the pilot program, 26 of the vacant benefits-eligible positions will be converted to 26/19.5 FTE new merit positions. The cost of implementing the pilot program totals $658,846 and is associated with converting the benefits-eligible positions to merit positions as well as the increase in food costs associated with serving more children. However, the revenue generated from serving the additional children will fully offset the cost for no net impact to the General Fund. In order to see the impact of these positions in time for the 2025-2026 school year, recruitment will begin immediately unless otherwise directed by the Board of Supervisors. If successful, it is expected the new model will be implemented at additional schools for the 2026-2027 school year. This will require the conversion of additional benefits-eligible positions.

| **Park Authority Special Revenue Fund** | | **NON-RECURRING** |
|---|---|---|
| Fund 40400, Park General Operations and Capital | FY 2026 General Fund Transfer | $55,605,659 |
| Agency 51, Park Authority | FY 2026 Expenditure | (37,511,820) |
| Agency 89, Fringe Benefits | FY 2026 Expenditure | (18,093,839) |
| | **Net Cost** | **$0** |

The General Fund transfer to the new Fund 40400, Park General Operations and Capital, is increased by $55,605,659 to support all Park Authority personnel, operating, recovered costs, and capital expenses previously funded in Agency 51, Fairfax County Park Authority, and all Park Authority-related Fringe Benefits within Agency 89, Employee Benefits. This new fund is created as part of the *FY 2025 Carryover Review* to provide additional transparency and flexibility by combining both Parks operational and capital

project funding within one consolidated fund. It should be noted that funding of $45,603,984 in project balances from Fund 30010, General Construction and Contributions, is transferred to Fund 40400 to support Parks capital projects. In addition, $191,441 in higher than anticipated FY 2025 Athletic Service Fee revenue, as well as $3,202,836 in FY 2026 revenue, is included in Fund 40400, representing Athletic Service Fee revenue anticipated in FY 2026. There is no net impact to the General Fund.

| **Increases in Department of Family Services Mandated Services** | | **RECURRING** |
|---|---|---|
| | FY 2026 Revenue | $1,012,465 |
| Agency 67, Department of Family Services | FY 2026 Expenditure | $614,965 |
| Agency 89, Employee Benefits | FY 2026 Expenditure | $397,500 |
| | **Net Cost** | **$0** |
| | FY 2027 Revenue | $1,503,698 |
| Agency 67, Department of Family Services | FY 2027 Expenditure | $907,488 |
| Agency 89, Employee Benefits | FY 2027 Expenditure | $596,250 |
| | **Net Cost** | **$0** |

Funding of $1,012,465 is included to support 14/14.0 FTE new positions in the Department of Family Services. These positions will address workload increases due to changes in state requirements, state program changes, and increased demand for mandated services. A total of eight non-merit benefits-eligible positions are being converted to 8/8.0 FTE merit positions to address workload increases associated with eligibility determination as well as support for human resources. These positions will continue to address the increase in public assistance caseloads in order to meet state and federal guidelines for both timeliness and accuracy. Additionally, 6/6.0 FTE positions are required to address increasing caseloads in long-term services and support requests. Adult screenings have nearly doubled, from 953 cases in 2014 to 1,790 cases in 2024, while mandated child screenings have quadrupled, from 102 cases in 2014 to 412 cases in 2024. Positions are required to meet the statutory mandate to evaluate these requests. All expenditures are fully offset by increases in state and federal revenue, resulting in no impact to the General Fund.

| **Fairfax-Falls Church Community Services Board Savings** | | **NON-RECURRING** |
|---|---|---|
| Fund 40040, Fairfax-Falls Church Community Services Board | FY 2026 Transfer to the General Fund | $7,000,000 |
| | **Net Cost** | **$7,000,000** |

A transfer to the General Fund of $7,000,000 from Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included 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 magnified due to significant increases in revenue collections associated with Medicaid fees. As a result, one-time savings in the amount of $7.0 million will be returned to the General Fund in FY 2026.

| **Reserve Adjustments** | | **NON-RECURRING** |
|---|---|---|
| Fund 10010, Revenue Stabilization | FY 2026 General Fund Transfer | $0 |
| Fund 10015, Economic Opportunity Reserve | FY 2026 General Fund Transfer | $0 |
| | **Net Cost** | **$0** |

No General Fund transfer to Fund 10010, Revenue Stabilization, or Fund 10015, Economic Opportunity Reserve, is required as existing balances and projected interest earnings are anticipated to maintain the Revenue Stabilization Reserve and Economic Opportunity Reserve at their target levels.

It should be noted that $5,659,348 is allocated to the Managed Reserve as part of the *FY 2025 Carryover Review* based on revised FY 2026 Total General Fund Disbursement levels. As a result, the Managed Reserve is fully funded at its target level.

## Consideration Items

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

## Additional Adjustments in Other Funds

Total FY 2026 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase $3.30 billion over the FY 2026 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling $181.44 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2026 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total $762.62 million, excluding debt service, over the FY 2026 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

## Summary of Recommended Actions

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

Approve Supplemental Appropriation Resolutions AS 25285 and AS 26009 as well as Fiscal Planning Resolution AS 26900 to provide expenditure authorization for FY 2025 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of $48.86 million in General Fund encumbrances related to Direct Expenditures from FY 2025 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered commitments totaling $12.16 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 $563.16 million, or an increase of $412.13 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 2025 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

# ATTACHMENT I:

# SCHEDULES

# FY 2025 CARRYOVER FUND STATEMENT
# FUND 10001, GENERAL FUND

| | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $459,104,739 | $459,104,739 | $0 | $227,866,326 | $227,866,326 | $0 | $0 | $0 | $359,691,243 | $131,824,917 |
| **Revenue** | | | | | | | | | | |
| Real Property Taxes | $3,564,839,593 | $3,568,558,339 | $3,718,746 | $3,737,057,704 | $3,737,057,704 | $0 | $0 | $0 | $3,737,057,704 | $0 |
| Personal Property Taxes [1] | 606,435,073 | 607,036,886 | 601,813 | 595,347,578 | 595,347,578 | 0 | 0 | 0 | 595,347,578 | 0 |
| General Other Local Taxes | 639,943,779 | 642,563,818 | 2,620,039 | 729,881,785 | 729,881,785 | 0 | 0 | 0 | 729,881,785 | 0 |
| Permit, Fees & Regulatory Licenses | 11,470,802 | 11,031,357 | (439,445) | 12,985,962 | 12,985,962 | 0 | 0 | 0 | 12,985,962 | 0 |
| Fines & Forfeitures | 9,214,101 | 9,175,729 | (38,372) | 9,214,101 | 9,214,101 | 0 | 0 | 0 | 9,214,101 | 0 |
| Revenue from Use of Money and Property | 182,103,949 | 192,952,240 | 10,848,291 | 152,662,534 | 152,662,534 | 0 | 0 | 0 | 152,662,534 | 0 |
| Charges for Services | 70,980,758 | 71,737,426 | 756,668 | 71,808,877 | 71,808,877 | 0 | 0 | 658,846 | 72,467,723 | 658,846 |
| Revenue from the Commonwealth [1] | 333,047,150 | 329,895,631 | (3,151,519) | 334,059,923 | 334,059,923 | 0 | 0 | 271,899 | 334,331,822 | 271,899 |
| Revenue from the Federal Government | 45,151,097 | 55,843,104 | 10,692,007 | 44,927,651 | 44,927,651 | 0 | 0 | 858,570 | 45,786,221 | 858,570 |
| Recovered Costs/Other Revenue | 20,837,232 | 21,643,708 | 806,476 | 21,234,575 | 21,234,575 | 0 | 0 | 0 | 21,234,575 | 0 |
| **Total Revenue** | **$5,484,023,534** | **$5,510,438,238** | **$26,414,704** | **$5,709,180,690** | **$5,709,180,690** | **$0** | **$0** | **$1,789,315** | **$5,710,970,005** | **$1,789,315** |
| **Transfers In** | | | | | | | | | | |
| Fund 30010 General Construction and Contributions | $2,000,000 | $2,000,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Fund 40030 Cable Communications | 2,250,467 | 2,250,467 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund 40040 Fairfax-Falls Church Community Services Board | 15,000,000 | 15,000,000 | 0 | 0 | 0 | 0 | 0 | 7,000,000 | 7,000,000 | 7,000,000 |
| Fund 40080 Integrated Pest Management | 159,824 | 159,824 | 0 | 159,824 | 159,824 | 0 | 0 | 0 | 159,824 | 0 |
| Fund 40100 Stormwater Services | 1,609,462 | 1,609,462 | 0 | 1,609,462 | 1,609,462 | 0 | 0 | 0 | 1,609,462 | 0 |
| Fund 40130 Leaf Collection | 44,193 | 44,193 | 0 | 44,193 | 44,193 | 0 | 0 | 0 | 44,193 | 0 |
| Fund 40140 Refuse Collection and Recycling Operations | 539,815 | 539,815 | 0 | 539,815 | 539,815 | 0 | 0 | 0 | 539,815 | 0 |
| Fund 40150 Refuse Disposal | 802,437 | 802,437 | 0 | 802,437 | 802,437 | 0 | 0 | 0 | 802,437 | 0 |
| Fund 40170 I-95 Refuse Disposal | 249,596 | 249,596 | 0 | 249,596 | 249,596 | 0 | 0 | 0 | 249,596 | 0 |
| Fund 40200 Land Development Services | 433,852 | 433,852 | 0 | 433,852 | 433,852 | 0 | 0 | 0 | 433,852 | 0 |
| Fund 69010 Sewer Operation and Maintenance | 3,434,828 | 3,434,828 | 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** | **$27,344,474** | **$27,344,474** | **$0** | **$8,094,007** | **$8,094,007** | **$0** | **$0** | **$7,000,000** | **$15,094,007** | **$7,000,000** |
| **Total Available** | **$5,970,472,747** | **$5,996,887,451** | **$26,414,704** | **$5,945,141,023** | **$5,945,141,023** | **$0** | **$0** | **$8,789,315** | **$6,085,755,255** | **$140,614,232** |
| **Direct Expenditures** [2] | | | | | | | | | | |
| Personnel Services | $1,093,993,560 | $1,080,992,802 | ($13,000,758) | $1,176,339,633 | $1,174,204,111 | $0 | $1,982,099 | ($32,452,843) | $1,143,733,367 | ($30,470,744) |
| Operating Expenses | 549,283,658 | 437,209,637 | (112,074,021) | 397,822,396 | 399,957,918 | 44,835,344 | 10,055,008 | 14,951,172 | 469,799,442 | 69,841,524 |
| Recovered Costs | (26,379,840) | (25,386,154) | 993,686 | (25,807,859) | (25,807,859) | 0 | 0 | 4,026,161 | (21,781,698) | 4,026,161 |
| Capital Equipment | 11,841,834 | 38,259,351 | 26,417,517 | 678,617 | 678,617 | 4,020,631 | 126,866 | (729,982) | 4,096,132 | 3,417,515 |
| Fringe Benefits | 546,351,465 | 538,604,828 | (7,746,637) | 597,542,030 | 597,542,030 | 0 | 0 | (17,075,876) | 580,466,154 | (17,075,876) |
| **Total Direct Expenditures** | **$2,175,090,677** | **$2,069,680,464** | **($105,410,213)** | **$2,146,574,817** | **$2,146,574,817** | **$48,855,975** | **$12,163,973** | **($31,281,368)** | **$2,176,313,397** | **$29,738,580** |
| **Transfers Out** | | | | | | | | | | |
| Fund S10000 School Operating | $2,584,409,875 | $2,584,409,875 | $0 | $2,703,050,892 | $2,703,050,892 | $0 | $0 | $0 | $2,703,050,892 | $0 |
| Fund S31000 School Construction | 25,134,972 | 25,134,972 | 0 | 15,600,000 | 15,600,000 | 0 | 0 | 3,544,203 | 19,144,203 | 3,544,203 |
| Fund 10010 Revenue Stabilization [3] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund 10015 Economic Opportunity Reserve [3] | 1,915,139 | 1,915,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund 10020 Community Funding Pool | 13,557,281 | 13,557,281 | 0 | 13,542,806 | 13,542,806 | 0 | 0 | 0 | 13,542,806 | 0 |
| Fund 10030 Contributory Fund | 21,222,330 | 21,222,330 | 0 | 20,584,837 | 20,584,837 | 0 | 0 | 0 | 20,584,837 | 0 |
| Fund 10040 Information Technology Projects | 15,396,010 | 15,396,010 | 0 | 0 | 0 | 0 | 0 | 6,313,305 | 6,313,305 | 6,313,305 |
| Fund 20000 County Debt Service | 149,380,516 | 149,380,516 | 0 | 157,980,516 | 157,980,516 | 0 | 0 | 0 | 157,980,516 | 0 |
| Fund 20001 School Debt Service | 208,928,432 | 208,928,432 | 0 | 215,628,432 | 215,628,432 | 0 | 0 | 0 | 215,628,432 | 0 |
| Fund 30000 Metro Operations and Construction | 63,046,270 | 63,046,270 | 0 | 63,046,270 | 63,046,270 | 0 | 0 | 0 | 63,046,270 | 0 |
| Fund 30010 General Construction and Contributions | 59,074,817 | 59,074,817 | 0 | 27,707,700 | 27,707,700 | 0 | 0 | 3,276,522 | 30,984,222 | 3,276,522 |
| Fund 30015 Environmental and Energy Program | 9,348,767 | 9,348,767 | 0 | 1,300,000 | 1,300,000 | 0 | 0 | 6,600,000 | 7,900,000 | 6,600,000 |

# FY 2025 CARRYOVER FUND STATEMENT
# FUND 10001, GENERAL FUND

| | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|
| **Transfers Out (Cont.)** | | | | | | | | | | |
| Fund 30020 Infrastructure Replacement and Upgrades | 41,977,949 | 41,977,949 | 0 | 2,500,000 | 2,500,000 | 0 | 0 | 15,379,566 | 17,879,566 | 15,379,566 |
| Fund 30050 Transportation Improvements | 25,926,590 | 25,926,590 | 0 | 500,000 | 500,000 | 0 | 0 | 0 | 500,000 | 0 |
| Fund 30070 Public Safety Construction | 7,000,000 | 7,000,000 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | 2,000,000 | 2,000,000 |
| Fund 40000 County Transit Systems | 46,464,283 | 46,464,283 | 0 | 46,608,190 | 46,608,190 | 0 | 0 | 0 | 46,608,190 | 0 |
| Fund 40040 Fairfax-Falls Church Community Services Board | 181,406,295 | 181,406,295 | 0 | 184,384,703 | 184,384,703 | 0 | 0 | 0 | 184,384,703 | 0 |
| Fund 40045 Early Childhood Birth to 5 | 34,784,561 | 34,784,561 | 0 | 35,728,624 | 35,728,624 | 0 | 0 | 0 | 35,728,624 | 0 |
| Fund 40090 E-911 | 17,882,242 | 17,882,242 | 0 | 17,644,053 | 17,644,053 | 0 | 0 | 2,500,000 | 20,144,053 | 2,500,000 |
| Fund 40400 Park General Operations and Capital [2] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,969,043 | 61,969,043 | 61,969,043 |
| Fund 50000 Federal/State Grants | 5,084,920 | 5,084,920 | 0 | 5,287,443 | 5,287,443 | 0 | 0 | 0 | 5,287,443 | 0 |
| Fund 60000 County Insurance | 24,439,550 | 24,439,550 | 0 | 24,461,533 | 24,461,533 | 0 | 0 | 0 | 24,461,533 | 0 |
| Fund 60010 Department of Vehicle Services | 4,587,636 | 4,587,636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund 60020 Document Services Division | 4,589,474 | 4,589,474 | 0 | 4,718,727 | 4,718,727 | 0 | 0 | 0 | 4,718,727 | 0 |
| Fund 60030 Technology Infrastructure Services | 14,240,939 | 14,240,939 | 0 | 16,081,886 | 16,081,886 | 0 | 0 | 0 | 16,081,886 | 0 |
| Fund 73030 OPEB Trust | 6,550,000 | 6,550,000 | 0 | 6,500,000 | 6,500,000 | 0 | 0 | 0 | 6,500,000 | 0 |
| Fund 81400 FCRHA Asset Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,500,000 | 2,500,000 | 2,500,000 |
| Fund 83000 Alcohol Safety Action Program | 1,166,896 | 1,166,896 | 0 | 1,327,763 | 1,327,763 | 0 | 0 | 0 | 1,327,763 | 0 |
| **Total Transfers Out** | **$3,567,515,744** | **$3,567,515,744** | **$0** | **$3,564,184,375** | **$3,564,184,375** | **$0** | **$0** | **$104,082,639** | **$3,668,267,014** | **$104,082,639** |
| **Total Disbursements** | **$5,742,606,421** | **$5,637,196,208** | **($105,410,213)** | **$5,710,759,192** | **$5,710,759,192** | **$48,855,975** | **$12,163,973** | **$72,801,271** | **$5,844,580,411** | **$133,821,219** |
| **Total Ending Balance** | **$227,866,326** | **$359,691,243** | **$131,824,917** | **$234,381,831** | **$234,381,831** | **($48,855,975)** | **($12,163,973)** | **($64,011,956)** | **$241,174,844** | **$6,793,013** |
| Less: | | | | | | | | | | |
| Managed Reserve [3] | $227,866,326 | $227,866,326 | $0 | $227,866,326 | $227,866,326 | $0 | $0 | $5,659,348 | $233,525,674 | $5,659,348 |
| ARPA Coronavirus State and Local Fiscal Recovery Funds Balance [4] | 0 | 7,639,180 | 7,639,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Tourism | 0 | 0 | 0 | 6,515,505 | 6,515,505 | 0 | 0 | 0 | 6,515,505 | 0 |
| **Total Available** | **$0** | **$124,185,737** | **$124,185,737** | **$0** | **$0** | **($48,855,975)** | **($12,163,973)** | **($69,671,304)** | **$1,133,665** | **$1,133,665** |

[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] As part of the *FY 2025 Carryover Review*, Agency 51, Fairfax County Park Authority, is transferred to a new Fund 40400, Park General Operations and Capital. All FY 2025 adjustments related to Agency 51, including encumbered carryover, are reflected in Fund 40400 in the Summary of Appropriated Funds Expenditures schedule, in Attachment I, of the *FY 2025 Carryover Review*.

[3] 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.

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

## FY 2025 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Legislative-Executive Functions / Central Services** | | | | | | | | | | | |
| 01 | Board of Supervisors | $8,051,992 | $7,397,186 | ($654,806) | $8,051,992 | $8,051,992 | $0 | $0 | $0 | $8,051,992 | $0 |
| 02 | Office of the County Executive | 10,258,141 | 8,664,634 | (1,593,507) | 9,314,034 | 9,314,034 | 1,089,962 | 0 | 0 | 10,403,996 | 1,089,962 |
| 03 | Department of Clerk Services | 2,316,380 | 2,139,105 | (177,275) | 2,250,129 | 2,250,129 | 81,785 | 0 | 0 | 2,331,914 | 81,785 |
| 06 | Department of Finance | 10,350,958 | 9,926,264 | (424,694) | 10,534,130 | 10,534,130 | 148,581 | 0 | 0 | 10,682,711 | 148,581 |
| 11 | Department of Human Resources | 11,825,781 | 11,525,540 | (300,241) | 11,550,605 | 11,550,605 | 271,913 | 0 | 0 | 11,822,518 | 271,913 |
| 12 | Department of Procurement and Material Management | 10,398,579 | 8,891,143 | (1,507,436) | 9,158,452 | 9,158,452 | 1,246,453 | 0 | 0 | 10,404,905 | 1,246,453 |
| 13 | Office of Public Affairs | 2,953,519 | 2,551,823 | (401,696) | 3,048,843 | 3,048,843 | 1,979 | 0 | 0 | 3,050,822 | 1,979 |
| 15 | Office of Elections | 11,994,779 | 9,834,011 | (2,160,768) | 9,487,901 | 9,487,901 | 1,257,877 | 0 | 612,500 | 11,358,278 | 1,870,377 |
| 17 | Office of the County Attorney | 11,909,277 | 10,934,730 | (974,547) | 11,290,818 | 11,290,818 | 922,754 | 0 | 0 | 12,213,572 | 922,754 |
| 20 | Department of Management and Budget | 8,786,719 | 8,081,164 | (705,555) | 8,834,757 | 8,834,757 | 407,768 | 0 | 0 | 9,242,525 | 407,768 |
| 37 | Office of the Financial and Program Auditor | 506,351 | 488,795 | (17,556) | 515,660 | 515,660 | 0 | 0 | 0 | 515,660 | 0 |
| 41 | Civil Service Commission | 520,131 | 415,783 | (104,348) | 484,782 | 484,782 | 12,000 | 0 | 0 | 496,782 | 12,000 |
| 42 | Office of the Independent Police Auditor | 364,202 | 343,573 | (20,629) | 360,198 | 360,198 | 0 | 0 | 0 | 360,198 | 0 |
| 43 | Office of the Police Civilian Review Panel | 297,342 | 284,714 | (12,628) | 307,144 | 307,144 | 6,660 | 0 | 0 | 313,804 | 6,660 |
| 57 | Department of Tax Administration | 35,567,580 | 33,632,257 | (1,935,323) | 37,417,187 | 37,417,187 | 1,392,110 | 0 | 0 | 38,809,297 | 1,392,110 |
| 70 | Department of Information Technology | 43,137,375 | 43,060,485 | (76,890) | 43,456,391 | 43,456,391 | 52,527 | 0 | 0 | 43,508,918 | 52,527 |
| | **Total Legislative-Executive Functions / Central Services** | **$169,239,106** | **$158,171,207** | **($11,067,899)** | **$166,063,023** | **$166,063,023** | **$6,892,369** | **$0** | **$612,500** | **$173,567,892** | **$7,504,869** |
| **Judicial Administration** | | | | | | | | | | | |
| 80 | Circuit Court and Records | $15,391,193 | $14,901,298 | ($489,895) | $15,383,778 | $15,383,778 | $387,257 | $0 | $0 | $15,771,035 | $387,257 |
| 82 | Office of the Commonwealth's Attorney | 9,448,296 | 8,589,043 | (859,253) | 9,774,860 | 9,774,860 | 41,428 | 0 | 138,450 | 9,954,738 | 179,878 |
| 85 | General District Court | 6,942,803 | 5,733,764 | (1,209,039) | 7,220,033 | 7,220,033 | 307,905 | 0 | 25,734 | 7,553,672 | 333,639 |
| 91 | Office of the Sheriff | 29,528,675 | 30,300,284 | 771,609 | 26,247,628 | 26,247,628 | 1,568,007 | 0 | 0 | 27,815,635 | 1,568,007 |
| | **Total Judicial Administration** | **$61,310,967** | **$59,524,389** | **($1,786,578)** | **$58,626,299** | **$58,626,299** | **$2,304,597** | **$0** | **$164,184** | **$61,095,080** | **$2,468,781** |
| **Public Safety** | | | | | | | | | | | |
| 04 | Department of Cable and Consumer Services | $867,578 | $703,085 | ($164,493) | $861,014 | $861,014 | $164 | $0 | $0 | $861,178 | $164 |
| 81 | Juvenile and Domestic Relations District Court | 30,075,852 | 28,564,595 | (1,511,257) | 32,700,357 | 32,700,357 | 426,178 | 126,866 | 2,853 | 33,256,254 | 555,897 |
| 90 | Police Department | 290,377,792 | 285,037,448 | (5,340,344) | 290,513,311 | 290,513,311 | 4,619,102 | 0 | 0 | 295,132,413 | 4,619,102 |
| 91 | Office of the Sheriff | 56,645,887 | 53,522,971 | (3,122,916) | 57,322,839 | 57,322,839 | 439,166 | 0 | 0 | 57,762,005 | 439,166 |
| 92 | Fire and Rescue Department | 281,649,748 | 276,193,065 | (5,456,683) | 272,670,655 | 272,670,655 | 4,196,793 | 0 | 0 | 276,867,448 | 4,196,793 |
| 93 | Department of Emergency Management and Security | 10,207,180 | 7,707,749 | (2,499,431) | 8,822,104 | 8,822,104 | 2,189,022 | 0 | 0 | 11,011,126 | 2,189,022 |
| 96 | Department of Animal Services | 5,981,975 | 5,560,023 | (421,952) | 10,446,557 | 10,446,557 | 163,563 | 0 | 0 | 10,610,120 | 163,563 |
| 97 | Department of Code Compliance | 5,342,131 | 5,080,323 | (261,808) | 5,377,970 | 5,377,970 | 2,219 | 0 | 0 | 5,380,189 | 2,219 |
| | **Total Public Safety** | **$681,148,143** | **$662,369,259** | **($18,778,884)** | **$678,714,807** | **$678,714,807** | **$12,036,207** | **$126,866** | **$2,853** | **$690,880,733** | **$12,165,926** |
| **Public Works** | | | | | | | | | | | |
| 08 | Facilities Management Department | $74,236,804 | $68,468,002 | ($5,768,802) | $73,124,335 | $73,124,335 | $5,380,291 | $0 | $38,819 | $78,543,445 | $5,419,110 |
| 25 | Business Planning and Support | 1,625,452 | 1,324,664 | (300,788) | 1,365,439 | 1,365,439 | 65,222 | 0 | 0 | 1,430,661 | 65,222 |
| 26 | Office of Capital Facilities | 17,752,703 | 14,547,326 | (3,205,377) | 18,817,539 | 18,817,539 | 772,465 | 0 | 0 | 19,590,004 | 772,465 |
| | **Total Public Works** | **$93,614,959** | **$84,339,992** | **($9,274,967)** | **$93,307,313** | **$93,307,313** | **$6,217,978** | **$0** | **$38,819** | **$99,564,110** | **$6,256,797** |
| **Health and Welfare** | | | | | | | | | | | |
| 67 | Department of Family Services | $179,922,123 | $167,596,020 | ($12,326,103) | $180,309,034 | $180,309,034 | $2,837,959 | $0 | $614,965 | $183,761,958 | $3,452,924 |
| 71 | Health Department | 90,253,480 | 86,011,652 | (4,241,828) | 92,362,150 | 92,362,150 | 1,981,812 | 0 | 0 | 94,343,962 | 1,981,812 |
| 79 | Department of Neighborhood and Community Services | 117,619,044 | 110,926,195 | (6,692,849) | 116,382,214 | 116,382,214 | 5,180,484 | 0 | 2,711,568 | 124,274,266 | 7,892,052 |
| | **Total Health and Welfare** | **$387,794,647** | **$364,533,867** | **($23,260,780)** | **$389,053,398** | **$389,053,398** | **$10,000,255** | **$0** | **$3,326,533** | **$402,380,186** | **$13,326,788** |

## FY 2025 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Parks and Libraries** | | | | | | | | | | | |
| 51 | Fairfax County Park Authority[1] | $37,710,072 | $36,646,587 | ($1,063,485) | $36,764,402 | $36,764,402 | $747,418 | $0 | ($37,511,820) | $0 | ($36,764,402) |
| 52 | Fairfax County Public Library | 35,788,186 | 34,362,862 | (1,425,324) | 36,539,454 | 36,539,454 | 1,421,923 | 0 | 0 | 37,961,377 | 1,421,923 |
| | **Total Parks and Libraries** | **$73,498,258** | **$71,009,449** | **($2,488,809)** | **$73,303,856** | **$73,303,856** | **$2,169,341** | **$0** | **($37,511,820)** | **$37,961,377** | **($35,342,479)** |
| **Community Development** | | | | | | | | | | | |
| 16 | Economic Development Authority | $9,466,061 | $9,462,781 | ($3,280) | $9,366,621 | $9,366,621 | $0 | $0 | $0 | $9,366,621 | $0 |
| 30 | Department of Economic Initiatives | 2,618,292 | 1,980,505 | (637,787) | 2,298,926 | 2,298,926 | 0 | 0 | 0 | 2,298,926 | 0 |
| 35 | Department of Planning and Development | 17,974,074 | 16,314,456 | (1,659,618) | 17,216,193 | 17,216,193 | 1,635,968 | 0 | 0 | 18,852,161 | 1,635,968 |
| 38 | Department of Housing and Community Development | 44,244,359 | 37,659,840 | (6,584,519) | 42,585,751 | 42,585,751 | 6,523,945 | 0 | 2,137,989 | 51,247,685 | 8,661,934 |
| 39 | Office of Human Rights and Equity Programs | 2,157,997 | 1,689,598 | (468,399) | 2,037,807 | 2,037,807 | 318,021 | 0 | 0 | 2,355,828 | 318,021 |
| 40 | Department of Transportation | 13,488,667 | 12,030,511 | (1,458,156) | 12,489,731 | 12,489,731 | 757,294 | 0 | 0 | 13,247,025 | 757,294 |
| | **Total Community Development** | **$89,949,450** | **$79,137,691** | **($10,811,759)** | **$85,995,029** | **$85,995,029** | **$9,235,228** | **$0** | **$2,137,989** | **$97,368,246** | **$11,373,217** |
| **Nondepartmental** | | | | | | | | | | | |
| 87 | Unclassified Administrative Expenses (Nondepartmental) | $70,760,832 | $51,151,483 | ($19,609,349) | $2,546,212 | $2,546,212 | $0 | $12,037,107 | $17,023,450 | $31,606,769 | $29,060,557 |
| 89 | Employee Benefits | 547,774,315 | 539,443,127 | (8,331,188) | 598,964,880 | 598,964,880 | 0 | 0 | (17,075,876) | 581,889,004 | (17,075,876) |
| | **Total Nondepartmental** | **$618,535,147** | **$590,594,610** | **($27,940,537)** | **$601,511,092** | **$601,511,092** | **$0** | **$12,037,107** | **($52,426)** | **$613,495,773** | **$11,984,681** |
| **Total General Fund Direct Expenditures** | | **$2,175,090,677** | **$2,069,680,464** | **($105,410,213)** | **$2,146,574,817** | **$2,146,574,817** | **$48,855,975** | **$12,163,973** | **($31,281,368)** | **$2,176,313,397** | **$29,738,580** |

[1] As part of the *FY 2025 Carryover Review*, Agency 51, Fairfax County Park Authority, is transferred to a new Fund 40400, Park General Operations and Capital. All FY 2026 adjustments related to Agency 51, including encumbered carryover, are reflected in Fund 40400 in the Summary of Appropriated Funds Expenditures schedule, in Attachment I, of the *FY 2025 Carryover Review*.

# FY 2025 CARRYOVER EXPENDITURES BY FUND

## SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered/ Residual Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|
| **GOVERNMENTAL FUNDS** | | | | | | | | | | |
| **General Fund Group** | | | | | | | | | | |
| 10001 General Fund | $2,175,090,677 | $2,069,680,464 | ($105,410,213) | $2,146,574,817 | $2,146,574,817 | $48,855,975 | $12,163,973 | ($31,281,368) | $2,176,313,397 | $29,738,580 |
| 10015 Economic Opportunity Reserve | 56,818,827 | 909,237 | (55,909,590) | 0 | 0 | 55,909,590 | 0 | 3,558,359 | 59,467,949 | 59,467,949 |
| 10020 Consolidated Community Funding Pool | 14,220,001 | 13,344,055 | (875,946) | 13,542,806 | 13,542,806 | 875,946 | 0 | 0 | 14,418,752 | 875,946 |
| 10030 Contributories | 21,248,041 | 21,225,111 | (22,930) | 20,584,837 | 20,584,837 | 0 | 0 | 0 | 20,584,837 | 0 |
| 10040 Information Technology Projects | 83,903,778 | 28,357,811 | (55,545,967) | 0 | 0 | 55,545,968 | 0 | 8,192,472 | 63,738,440 | 63,738,440 |
| **Total General Fund Group** | **$2,351,281,324** | **$2,133,516,678** | **($217,764,646)** | **$2,180,702,460** | **$2,180,702,460** | **$161,187,479** | **$12,163,973** | **($19,530,537)** | **$2,334,523,375** | **$153,820,915** |
| **Debt Service Funds** | | | | | | | | | | |
| 20000 Consolidated Debt Service | $366,457,664 | $364,313,776 | ($2,143,888) | $380,281,017 | $380,281,017 | $0 | $0 | $554,258 | $380,835,275 | $554,258 |
| **Capital Project Funds** | | | | | | | | | | |
| 30000 Metro Operations and Construction | $103,357,196 | $103,357,196 | $0 | $104,709,633 | $104,709,633 | $0 | $0 | ($3,000,000) | $101,709,633 | ($3,000,000) |
| 30010 General Construction and Contributions | 375,601,310 | 96,576,819 | (279,024,491) | 30,910,536 | 30,910,536 | 279,024,491 | 0 | (25,839,319) | 284,095,708 | 253,185,172 |
| 30015 Environmental and Energy Program | 41,900,977 | 9,433,902 | (32,467,075) | 1,300,000 | 1,300,000 | 32,467,075 | 0 | 7,629,946 | 41,397,021 | 40,097,021 |
| 30020 Infrastructure Replacement and Upgrades | 137,229,545 | 15,507,126 | (121,722,419) | 2,500,000 | 2,500,000 | 121,722,419 | 0 | 15,772,264 | 139,994,683 | 137,494,683 |
| 30030 Library Construction | 81,067,748 | 11,125,724 | (69,942,024) | 0 | 0 | 69,942,024 | 0 | 3,659,055 | 73,601,079 | 73,601,079 |
| 30040 Contributed Roadway Improvement | 53,573,682 | 11,939,951 | (41,633,731) | 0 | 0 | 41,633,731 | 0 | 10,837,477 | 52,471,208 | 52,471,208 |
| 30050 Transportation Improvements | 105,018,742 | 13,619,320 | (91,399,422) | 500,000 | 500,000 | 91,399,422 | 0 | 762,766 | 92,662,188 | 92,162,188 |
| 30070 Public Safety Construction | 362,837,434 | 43,381,154 | (319,456,280) | 0 | 0 | 319,456,280 | 0 | 5,221,762 | 324,678,042 | 324,678,042 |
| 30090 Pro Rata Share Drainage Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30300 Affordable Housing Development and Investment | 155,849,591 | 37,667,930 | (118,181,661) | 48,641,801 | 48,641,801 | 118,181,661 | 0 | 1,455,680 | 168,279,142 | 119,637,341 |
| 30400 Park Authority Bond Construction | 103,530,923 | 29,235,844 | (74,295,079) | 0 | 0 | 74,295,079 | 0 | 2,019,773 | 76,314,852 | 76,314,852 |
| S31000 Public School Construction | 566,934,596 | 241,221,649 | (325,712,947) | 262,846,013 | 262,846,013 | 0 | 0 | 329,901,246 | 592,747,259 | 329,901,246 |
| **Total Capital Project Funds** | **$2,086,901,744** | **$613,066,615** | **($1,473,835,129)** | **$451,407,983** | **$451,407,983** | **$1,148,122,182** | **$0** | **$348,420,650** | **$1,947,950,815** | **$1,496,542,832** |
| **Special Revenue Funds** | | | | | | | | | | |
| 40000 County Transit Systems | $209,904,311 | $143,678,433 | ($66,225,878) | $162,888,344 | $162,888,344 | $49,440,996 | $0 | $704,195 | $213,033,535 | $50,145,191 |
| 40010 County and Regional Transportation Projects | 978,958,514 | 161,127,354 | (817,831,160) | 78,730,537 | 78,730,537 | 816,490,574 | 0 | (4,124,759) | 891,096,352 | 812,365,815 |
| 40030 Cable Communications | 16,527,969 | 10,347,405 | (6,180,564) | 11,510,315 | 11,510,315 | 1,713,890 | 0 | 3,972,855 | 17,197,060 | 5,686,745 |
| 40040 Fairfax-Falls Church Community Services Board | 241,200,644 | 222,196,018 | (19,004,626) | 224,386,413 | 224,386,413 | 6,661,985 | 0 | 11,942,934 | 242,991,332 | 18,604,919 |
| 40045 Early Childhood Birth to 5 | 35,511,357 | 31,963,778 | (3,547,579) | 35,944,584 | 35,944,584 | 375,916 | 0 | 0 | 36,320,500 | 375,916 |
| 40050 Reston Community Center | 15,215,401 | 11,546,345 | (3,669,056) | 12,468,620 | 12,468,620 | 2,116,129 | 0 | 204,854 | 14,789,603 | 2,320,983 |
| 40060 McLean Community Center | 10,090,063 | 8,578,783 | (1,511,280) | 8,101,473 | 8,101,473 | 1,525,278 | 0 | 302,326 | 9,929,077 | 1,827,604 |
| 40070 Burgundy Village Community Center | 49,532 | 16,569 | (32,963) | 50,739 | 50,739 | 1,082 | 0 | 0 | 51,821 | 1,082 |
| 40080 Integrated Pest Management Program | 3,786,361 | 3,059,645 | (726,716) | 3,748,467 | 3,748,467 | 132,908 | 0 | 0 | 3,881,375 | 132,908 |
| 40090 E-911 | 86,123,821 | 59,515,625 | (26,608,196) | 64,834,994 | 64,834,994 | 22,411,225 | 0 | 2,500,000 | 89,746,219 | 24,911,225 |
| 40100 Stormwater Services | 318,948,333 | 112,602,326 | (206,346,007) | 107,580,765 | 107,580,765 | 205,966,718 | 0 | 6,191,596 | 319,739,079 | 212,158,314 |
| 40110 Dulles Rail Phase I Transportation Improvement District | 13,826,300 | 13,688,050 | (138,250) | 13,828,550 | 13,828,550 | 0 | 0 | (268,400) | 13,560,150 | (268,400) |
| 40120 Dulles Rail Phase II Transportation Improvement District | 30,061,564 | 24,278,128 | (5,783,436) | 9,728,441 | 9,728,441 | 0 | 0 | 8,000,000 | 17,728,441 | 8,000,000 |
| 40125 Metrorail Parking System Pledged Revenues | 13,900,885 | 13,463,627 | (437,258) | 13,328,863 | 13,328,863 | 97,914 | 0 | 0 | 13,426,777 | 97,914 |
| 40130 Leaf Collection | 4,810,464 | 2,870,589 | (1,939,875) | 4,337,032 | 4,337,032 | 290,405 | 0 | 0 | 4,627,437 | 290,405 |
| 40140 Refuse Collection and Recycling Operations | 27,414,839 | 23,764,714 | (3,650,125) | 27,870,198 | 27,870,198 | 484,623 | 0 | 0 | 28,354,821 | 484,623 |
| 40150 Refuse Disposal | 75,006,015 | 68,956,877 | (6,049,138) | 73,244,160 | 73,244,160 | 934,391 | 0 | 0 | 74,178,551 | 934,391 |
| 40170 I-95 Refuse Disposal | 23,867,594 | 10,378,703 | (13,488,891) | 16,590,595 | 16,590,595 | 0 | 0 | 0 | 16,590,595 | 0 |
| 40180 Tysons Service District | 42,922,890 | 67,791 | (42,855,099) | 0 | 0 | 42,855,099 | 0 | (3,250,000) | 39,605,099 | 39,605,099 |
| 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 | 55,380,019 | 51,281,278 | (4,098,741) | 58,701,033 | 58,701,033 | 816,619 | 0 | 99,977 | 59,617,629 | 916,596 |
| 40300 Housing Trust | 29,515,061 | 9,415,665 | (20,099,396) | 1,597,669 | 1,597,669 | 20,099,396 | 0 | 2,162,320 | 23,859,385 | 22,261,716 |
| 40400 Park General Operations and Capital[1] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110,775,863 | 110,775,863 | 110,775,863 |

# FY 2025 CARRYOVER EXPENDITURES BY FUND

## SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered/ Residual Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Revenue Funds (Cont.)** | | | | | | | | | | |
| 50000 Federal/State Grants | 491,503,922 | 166,115,576 | (325,388,346) | 151,029,429 | 151,029,429 | 263,100,479 | 0 | 149,026,686 | 563,156,594 | 412,127,165 |
| 50800 Community Development Block Grant | 14,935,155 | 6,085,628 | (8,849,527) | 7,656,674 | 7,656,674 | 8,849,526 | 0 | (194,168) | 16,312,032 | 8,655,358 |
| 50810 HOME Investment Partnerships Grant | 13,447,896 | 1,389,787 | (12,058,109) | 2,417,009 | 2,417,009 | 12,058,109 | 0 | 613,460 | 15,088,578 | 12,671,569 |
| S10000 Public School Operating | 4,038,677,142 | 3,710,755,993 | (327,921,149) | 3,839,531,845 | 3,839,531,845 | 0 | 0 | 334,348,348 | 4,173,880,193 | 334,348,348 |
| S40000 Public School Food and Nutrition Services | 138,025,669 | 108,372,011 | (29,653,658) | 139,144,760 | 139,144,760 | 0 | 0 | (10,726,585) | 128,418,175 | (10,726,585) |
| S43000 Public School Adult and Community Education | 9,691,885 | 8,127,284 | (1,564,601) | 9,721,528 | 9,721,528 | 0 | 0 | 30,123 | 9,751,651 | 30,123 |
| S50000 Public School Grants & Self Supporting Programs | 238,956,174 | 146,379,804 | (92,576,370) | 106,994,891 | 106,994,891 | 0 | 0 | 103,905,507 | 210,900,398 | 103,905,507 |
| **Total Special Revenue Funds** | **$7,182,592,694** | **$5,130,023,786** | **($2,052,568,908)** | **$5,185,967,928** | **$5,185,967,928** | **$1,460,756,176** | **$0** | **$716,217,132** | **$7,362,941,236** | **$2,176,973,308** |
| **TOTAL GOVERNMENTAL FUNDS** | **$11,987,233,426** | **$8,240,920,855** | **($3,746,312,571)** | **$8,198,359,388** | **$8,198,359,388** | **$2,770,065,837** | **$12,163,973** | **$1,045,661,503** | **$12,026,250,701** | **$3,827,891,313** |
| **PROPRIETARY FUNDS** | | | | | | | | | | |
| **Internal Service Funds** | | | | | | | | | | |
| 60000 County Insurance | $42,495,679 | $27,518,153 | ($14,977,526) | $35,186,995 | $35,186,995 | $0 | $0 | $7,047,000 | $42,233,995 | $7,047,000 |
| 60010 Department of Vehicle Services | 120,617,429 | 103,946,877 | (16,670,552) | 94,461,144 | 94,461,144 | 8,118,957 | 0 | 0 | 102,580,101 | 8,118,957 |
| 60020 Document Services | 10,188,371 | 10,019,300 | (169,071) | 9,949,246 | 9,949,246 | 148,368 | 0 | 700,000 | 10,797,614 | 848,368 |
| 60030 Technology Infrastructure Services | 78,010,243 | 63,689,845 | (14,320,398) | 65,396,336 | 65,396,336 | 3,512,503 | 0 | 9,128,614 | 78,037,453 | 12,641,117 |
| 60040 Health Benefits | 252,655,948 | 221,498,845 | (31,157,103) | 220,507,993 | 220,507,993 | 0 | 0 | 27,091,028 | 247,599,021 | 27,091,028 |
| S60000 Public School Insurance | 29,674,061 | 27,606,882 | (2,067,179) | 34,748,941 | 34,748,941 | 0 | 0 | (1,357,863) | 33,391,078 | (1,357,863) |
| S62000 Public School Health and Flexible Benefits | 612,976,646 | 608,591,307 | (4,385,339) | 703,405,973 | 703,405,973 | 0 | 0 | 6,440,958 | 709,846,931 | 6,440,958 |
| **Total Internal Service Funds** | **$1,146,618,377** | **$1,062,871,209** | **($83,747,168)** | **$1,163,656,628** | **$1,163,656,628** | **$11,779,828** | **$0** | **$49,049,737** | **$1,224,486,193** | **$60,829,565** |
| **Enterprise Funds** | | | | | | | | | | |
| 69010 Sewer Operation and Maintenance | $153,841,399 | $145,681,151 | ($8,160,248) | $154,479,297 | $154,479,297 | $6,738,947 | $0 | $5,016,400 | $166,234,644 | $11,755,347 |
| 69020 Sewer Bond Parity Debt Service | 45,708,354 | 42,459,468 | (3,248,886) | 47,207,406 | 47,207,406 | 0 | 0 | 0 | 47,207,406 | 0 |
| 69040 Sewer Bond Subordinate Debt Service | 23,458,744 | 22,734,096 | (724,648) | 24,223,191 | 24,223,191 | 0 | 0 | 0 | 24,223,191 | 0 |
| 69300 Sewer Construction Improvements | 177,006,894 | 94,399,195 | (82,607,699) | 100,000,000 | 100,000,000 | 82,607,699 | 0 | 0 | 182,607,699 | 82,607,699 |
| 69310 Sewer Bond Construction | 201,363,980 | 99,159,721 | (102,204,259) | 228,500,000 | 228,500,000 | 102,204,259 | 0 | 3,181,172 | 333,885,431 | 105,385,431 |
| **Total Enterprise Funds** | **$601,379,371** | **$404,433,631** | **($196,945,740)** | **$554,409,894** | **$554,409,894** | **$191,550,905** | **$0** | **$8,197,572** | **$754,158,371** | **$199,748,477** |
| **TOTAL PROPRIETARY FUNDS** | **$1,747,997,748** | **$1,467,304,840** | **($280,692,908)** | **$1,718,066,522** | **$1,718,066,522** | **$203,330,733** | **$0** | **$57,247,309** | **$1,978,644,564** | **$260,578,042** |
| **FIDUCIARY FUNDS** | | | | | | | | | | |
| **Agency Funds** | | | | | | | | | | |
| 70000 Route 28 Taxing District | $11,244,607 | $10,599,232 | ($645,375) | $10,407,279 | $10,407,279 | $0 | $0 | $5,174 | $10,412,453 | $5,174 |
| 70040 Mosaic District Community Development Authority | 4,878,700 | 4,878,700 | 0 | 4,881,795 | 4,881,795 | 0 | 0 | 0 | 4,881,795 | 0 |
| **Total Agency Funds** | **$16,123,307** | **$15,477,932** | **($645,375)** | **$15,289,074** | **$15,289,074** | **$0** | **$0** | **$5,174** | **$15,294,248** | **$5,174** |
| **Trust Funds** | | | | | | | | | | |
| 73000 Employees' Retirement Trust | $510,270,850 | $480,814,047 | ($29,456,803) | $547,311,423 | $547,311,423 | $0 | $0 | $0 | $547,311,423 | $0 |
| 73010 Uniformed Employees Retirement Trust | 189,711,921 | 178,257,947 | (11,453,974) | 175,592,134 | 175,592,134 | 0 | 0 | 0 | 175,592,134 | 0 |
| 73020 Police Retirement Trust | 157,153,225 | 143,774,511 | (13,378,714) | 149,879,827 | 149,879,827 | 0 | 0 | 0 | 149,879,827 | 0 |
| 73030 OPEB Trust | 25,752,812 | 13,987,244 | (11,765,568) | 16,553,849 | 16,553,849 | 0 | 0 | 0 | 16,553,849 | 0 |
| S71000 Educational Employees' Retirement | 247,153,824 | 238,614,775 | (8,539,049) | 260,665,007 | 260,665,007 | 0 | 0 | 83,247 | 260,748,254 | 83,247 |
| S71100 Public School OPEB Trust | 18,563,500 | 18,624,405 | 60,905 | 18,799,500 | 18,799,500 | 0 | 0 | 0 | 18,799,500 | 0 |
| **Total Trust Funds** | **$1,148,606,132** | **$1,074,072,929** | **($74,533,203)** | **$1,168,801,740** | **$1,168,801,740** | **$0** | **$0** | **$83,247** | **$1,168,884,987** | **$83,247** |
| **TOTAL FIDUCIARY FUNDS** | **$1,164,729,439** | **$1,089,550,861** | **($75,178,578)** | **$1,184,090,814** | **$1,184,090,814** | **$0** | **$0** | **$88,421** | **$1,184,179,235** | **$88,421** |
| **TOTAL APPROPRIATED FUNDS** | **$14,899,960,613** | **$10,797,776,556** | **($4,102,184,057)** | **$11,100,516,724** | **$11,100,516,724** | **$2,973,396,570** | **$12,163,973** | **$1,102,997,233** | **$15,189,074,500** | **$4,088,557,776** |
| **Less: Internal Service Funds [2]** | **($1,146,618,377)** | **($1,062,871,209)** | **$83,747,168** | **($1,163,656,628)** | **($1,163,656,628)** | **($11,779,828)** | **$0** | **($49,049,737)** | **($1,224,486,193)** | **($60,829,565)** |
| **NET EXPENDITURES** | **$13,753,342,236** | **$9,734,905,347** | **($4,018,436,889)** | **$9,936,860,096** | **$9,936,860,096** | **$2,961,616,742** | **$12,163,973** | **$1,053,947,496** | **$13,964,588,307** | **$4,027,728,211** |

[1] As part of the *FY 2025 Carryover Review*, Agency 51, Fairfax County Park Authority, is moved from the General Fund to a new Fund 40400, Park General Operations and Capital. In addition, all capital project funding related to the Fairfax County Park Authority is transferred from Fund 30010, General Construction and Contributions to Fund 40400. All FY 2025 activity related to Fund 40400 is reflected in Agency 51 in the General Fund Expenditures by Agency and Fund 30010 in the Summary of Appropriated Funds Expenditures schedules, in Attachment I, of the *FY 2025 Carryover Review*.

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

# FY 2025 CARRYOVER EXPENDITURES BY FUND
# SUMMARY OF NON-APPROPRIATED FUNDS

| Fund | FY 2025 Estimate | FY 2025 Actual | Increase/ (Decrease) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Encumbered/ Residual Carryover | Unencumbered Carryover | Additional Recommended Adjustments | FY 2026 Revised Budget Plan | Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|---|---|---|---|
| **HUMAN SERVICES** | | | | | | | | | | |
| **Special Revenue Funds** | | | | | | | | | | |
| 83000 Alcohol Safety Action Program | $1,778,781 | $1,696,089 | ($82,692) | $1,939,399 | $1,939,399 | $167 | $0 | $0 | $1,939,566 | $167 |
| **NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)** | | | | | | | | | | |
| **Agency Funds** | | | | | | | | | | |
| 10031 Northern Virginia Regional Identification System | $81,262 | $57,998 | ($23,264) | $18,799 | $18,799 | $23,264 | $0 | $0 | $42,063 | $23,264 |
| **HOUSING AND COMMUNITY DEVELOPMENT** | | | | | | | | | | |
| **Other Housing Funds** | | | | | | | | | | |
| 81000 FCRHA General Operating | $23,720,519 | $2,804,208 | ($20,916,311) | $4,121,979 | $4,121,979 | $18,140,311 | $0 | $30,369 | $22,292,659 | $18,170,680 |
| 81400 FCRHA Asset Management | 143,470,489 | 45,201,777 | (98,268,712) | 289,240 | 289,240 | 97,946,592 | 0 | 2,510,442 | 100,746,274 | 100,457,034 |
| 81500 Housing Grants and Projects | 4,687,762 | 2,868,136 | (1,819,626) | 4,312,345 | 4,312,345 | 177,133 | 0 | 3,027,993 | 7,517,471 | 3,205,126 |
| **Total Other Housing Funds** | **$171,878,770** | **$50,874,121** | **($121,004,649)** | **$8,723,564** | **$8,723,564** | **$116,264,036** | **$0** | **$5,568,804** | **$130,556,404** | **$121,832,840** |
| **Annual Contribution Contract** | | | | | | | | | | |
| 81510 Housing Choice Voucher Program | $93,818,756 | $90,243,137 | ($3,575,619) | $94,018,880 | $94,018,880 | $1,417,517 | $0 | $19,713,297 | $115,149,694 | $21,130,814 |
| **Total Annual Contribution Contract** | **$93,818,756** | **$90,243,137** | **($3,575,619)** | **$94,018,880** | **$94,018,880** | **$1,417,517** | **$0** | **$19,713,297** | **$115,149,694** | **$21,130,814** |
| **TOTAL HOUSING AND COMMUNITY DEVELOPMENT** | **$265,697,526** | **$141,117,258** | **($124,580,268)** | **$102,742,444** | **$102,742,444** | **$117,681,553** | **$0** | **$25,282,101** | **$245,706,098** | **$142,963,654** |
| **FAIRFAX COUNTY PARK AUTHORITY** | | | | | | | | | | |
| **Special Revenue Funds** | | | | | | | | | | |
| 80000 Park Revenue and Operating | $61,041,495 | $59,307,578 | ($1,733,917) | $61,429,730 | $61,429,730 | $101,324 | $0 | $0 | $61,531,054 | $101,324 |
| **Capital Projects Funds** | | | | | | | | | | |
| 80300 Park Improvements | $35,446,208 | $6,274,219 | ($29,171,989) | $0 | $0 | $29,171,989 | $0 | $9,180,930 | $38,352,919 | $38,352,919 |
| **TOTAL FAIRFAX COUNTY PARK AUTHORITY** | **$96,487,703** | **$65,581,797** | **($30,905,906)** | **$61,429,730** | **$61,429,730** | **$29,273,313** | **$0** | **$9,180,930** | **$99,883,973** | **$38,454,243** |
| **TOTAL NON-APPROPRIATED FUNDS** | **$364,045,272** | **$208,453,142** | **($155,592,130)** | **$166,130,372** | **$166,130,372** | **$146,978,297** | **$0** | **$34,463,031** | **$347,571,700** | **$181,441,328** |

# ATTACHMENT II:

# SUMMARY OF GENERAL FUND RECEIPTS

# SUMMARY OF GENERAL FUND RECEIPTS

***Attachment II***

| Category | FY 2024 Actual | FY 2025 Adopted Budget Plan | FY 2025 Revised Budget Plan | FY 2025 Actual | Change from the FY 2025 Revised Budget Plan | |
|---|---|---|---|---|---|---|
| | | | | | Increase/ (Decrease) | Percent Change |
| Real Estate Taxes - Current and Delinquent | $3,381,552,819 | $3,574,204,859 | $3,564,839,593 | $3,568,558,339 | $3,718,746 | 0.1% |
| Personal Property Taxes - Current and Delinquent[1] | $764,784,763 | $812,311,989 | $817,749,017 | $818,350,830 | $601,813 | 0.1% |
| Other Local Taxes | $625,140,000 | $622,131,783 | $639,943,779 | $642,563,818 | $2,620,039 | 0.4% |
| Permits, Fees and Regulatory Licenses | $9,782,921 | $11,430,461 | $11,470,802 | $11,031,357 | ($439,445) | (3.8%) |
| Fines and Forfeitures | $8,137,546 | $9,214,101 | $9,214,101 | $9,175,729 | ($38,372) | (0.4%) |
| Revenue from Use of Money/Property | $176,769,306 | $166,146,069 | $182,103,949 | $192,952,240 | $10,848,291 | 6.0% |
| Charges for Services | $67,935,000 | $69,024,437 | $70,980,758 | $71,737,426 | $756,668 | 1.1% |
| Revenue from the Commonwealth and Federal Government[1] | $168,290,543 | $158,147,212 | $166,884,303 | $174,424,791 | $7,540,488 | 4.5% |
| Recovered Costs / Other Revenue | $20,905,944 | $20,363,644 | $20,837,232 | $21,643,708 | $806,476 | 3.9% |
| **Total Revenue** | **$5,223,298,842** | **$5,442,974,555** | **$5,484,023,534** | **$5,510,438,238** | **$26,414,704** | **0.5%** |
| Transfers In | $9,864,707 | $10,344,474 | $27,344,474 | $27,344,474 | $0 | 0.0% |
| **Total Receipts** | **$5,233,163,549** | **$5,453,319,029** | **$5,511,368,008** | **$5,537,782,712** | **$26,414,704** | **0.5%** |

[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 2025 are $5,537,782,712, an increase of $26,414,704, or 0.5 percent, over the *FY 2025 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 elevated for longer than expected, which continued to impact the amount of interest revenue the County earned on its investment portfolio, generating more than $190 million in FY 2025. FY 2025 General Fund revenues increased 5.5 percent over the FY 2024 level.

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2026 revenue estimates at this time. The local economy faces levels of uncertainty not seen since the initial days of the pandemic, as the new presidential administration has begun taking actions to significantly reshape the federal government, including its workforce. Fairfax County is home to more than 80,000 federal workers, and even more workers connected to businesses that contract with the federal government. Thousands of federal workers have lost their jobs, although many are challenging the administration's actions in court. Federal contracts and grants are also being cancelled. Although a large share of the County's FY 2026 General Fund revenues are set based on values as of January 1, 2025, other revenue categories – such as the Sales Tax, Transient Occupancy Tax, and BPOL Tax – are especially sensitive to economic conditions. In addition, the federal revenue that the County receives from the federal government could be jeopardized. It is too early to estimate the full impact

on residents or the County's economy, as the true extent of workforce reductions may not become fully apparent until later in 2025. Some of these reductions also have phased implementations or could be partially offset by hiring for new government contracts. Staff will monitor economic conditions closely to determine the impact on various revenue sources and any necessary FY 2026 revenue adjustments will be made as part of the fall 2025 review or during the *FY 2026 Third Quarter Review*.

## REAL PROPERTY TAXES

### REAL ESTATE TAX-CURRENT AND DELINQUENT

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $3,381,552,819 | $3,574,204,859 | $3,564,839,593 | $3,568,558,339 | $3,718,746 | 0.1% |

Total Real Estate Taxes in FY 2025 are $3,568,558,339, an increase of $3,718,746, or 0.1 percent, over the *FY 2025 Revised Budget Plan* estimate. This net increase is primarily due to lower than projected exonerations and tax relief. The collection rate achieved in FY 2025 is 99.59 percent. FY 2025 Real Estate Current Tax revenue reflects an increase of 5.6 percent over FY 2024.

## PERSONAL PROPERTY TAX

### PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $764,784,763 | $812,311,989 | $817,749,017 | $818,350,830 | $601,813 | 0.1% |

Total Personal Property Taxes in FY 2025 are $818,350,830, an increase of $601,813, or 0.1 percent, over the *FY 2025 Revised Budget Plan* estimate. FY 2025 collections for Current Personal Property Taxes are $783,504,397, a decrease of $1,242,731, or 0.2 percent, from the *FY 2025 Revised Budget Plan* estimate. Of the total FY 2025 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 96.3 percent was achieved in FY 2025 on the taxpayer's portion of the Personal Property tax levy. FY 2025 Personal Property Current Tax revenue reflects an increase of 7.1 percent over FY 2024 primarily due to an increase in the average vehicle levy and the number of vehicles in the County, as well as an increase in the business personal property tax levy. 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 adopted a vehicle assessment ratio of 85 percent of the trade-in value for Tax Year 2022 (FY 2023) and 90 percent of the trade-in value for Tax Year 2023 (FY 2024). In FY 2025, vehicles were assessed at 100 percent of the trade-in value and the average vehicle levy increased by 7.7 percent compared to FY 2024, while the number of vehicles registered in the County increased by 1.0 percent. FY 2025 business personal property tax levy increased a solid 6.0 percent over the year.

FY 2025 Delinquent Personal Property Taxes are $34,846,433, an increase of $1,844,544, or 5.6 percent, over the *FY 2025 Revised Budget Plan* estimate as a result of significant collection activity by the Department of Tax Administration (DTA).

## OTHER LOCAL TAXES

Actual FY 2025 collections for Other Local Taxes are $642,563,818, a net increase of $2,620,039, or 0.4 percent, over the *FY 2025 Revised Budget Plan* estimate of $639,943,779. This increase is primarily due to higher-than-expected Sales Tax, Business, Professional, and Occupational License (BPOL) Tax, Transient Occupancy Tax, and Recordation/Deed of Conveyance Tax receipts, partially offset by lower-than-expected Bank Franchise Tax.

### LOCAL SALES TAX

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $243,239,087 | $246,428,769 | $248,223,036 | $249,548,019 | $1,324,983 | 0.5% |

Actual FY 2025 Sales Tax receipts are $249,548,019, an increase of $1,324,983, or 0.5 percent, over the *FY 2025 Revised Budget Plan* estimate. During the *FY 2025 Third Quarter Review*, the FY 2025 estimate was increased a total of $1.8 million based on year-to-date receipts, representing a projected increase of 2.0 percent over FY 2024. Actual FY 2025 Sales tax receipts reflect an increase of 2.6 percent compared to the FY 2024 level.

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

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $203,891,140 | $201,930,853 | $210,007,874 | $211,001,295 | $993,421 | 0.5% |

Actual FY 2025 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are $211,001,295, an increase of $993,421, or 0.5 percent, over the *FY 2025 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 2025 receipts increased 3.5 percent over FY 2024. In FY 2025, the combined Consultant and Business Service Occupations categories, which represent more than 44 percent of total BPOL receipts, increased 6.9 percent over the FY 2024 level, while the Professional Occupations category, which represents 12.2 percent of total BPOL receipts, increased 5.0 percent. The Retail category, which represents almost 19 percent of total BPOL receipts, increased 3.9 percent over FY 2024. Heavily impacted by the pandemic disruptions, the Hotels/Motels category continued to recover, increasing 19.8 percent in FY 2025.

### TRANSIENT OCCUPANCY TAX

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $24,941,910 | $25,551,000 | $25,551,000 | $26,155,022 | $604,022 | 2.4% |

Actual FY 2025 receipts from the Transient Occupancy Tax (TOT) are $26,155,022, an increase of $604,022, or 2.4 percent, over the *FY 2025 Revised Budget Plan* estimate. Due to the impact of the COVID-19 pandemic, TOT collections decreased almost 58 percent in FY 2021. Collections gradually recovered over several years and finally surpassed the pre-pandemic collection levels in FY 2024. In FY 2025, receipts increased 4.9 percent over the FY 2024 level.

### BANK FRANCHISE TAX

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $31,009,673 | $29,861,717 | $31,009,673 | $28,520,593 | ($2,489,080) | (8.0%) |

Actual FY 2025 Bank Franchise Tax revenue is $28,520,593, a decrease of $2,489,080, or 8.0 percent, from the *FY 2025 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. The FY 2025 estimate was increased $1.1 million during the fall 2024 revenue review to the same level collected in FY 2024. Actual Bank Franchise Tax receipts decreased 8.0 percent in FY 2025 from the FY 2024 level.

### RECORDATION/DEED OF CONVEYANCE TAXES

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $25,339,824 | $23,309,038 | $30,040,335 | $31,436,576 | $1,396,241 | 4.6% |

Actual FY 2025 Recordation and Deed of Conveyance Tax revenue is $31,436,576, an increase of $1,396,241, or 4.6 percent, over the *FY 2025 Revised Budget Plan* estimate. During the fall 2024 revenue review and the *FY 2025 Third Quarter Review*, the FY 2025 estimate was increased a total of $6.7 million based on actual FY 2024 collections and year-to-date receipts, representing a projected increase of 18.5 percent over FY 2024. Actual receipts were stronger than anticipated and increased 24.1 percent for the year.

## REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2025 revenue from the Use of Money and Property is $192,952,240, an increase of $10,848,291, or 6.0 percent, over the *FY 2025 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

### INVESTMENT INTEREST

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $174,136,103 | $163,924,601 | $179,837,789 | $190,696,546 | $10,858,757 | 6.0% |

Actual FY 2025 Interest on Investments is $190,696,546, an increase of $10,858,757, or 6.0 percent, over the *FY 2025 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 FY 2025 average portfolio of $5,343.1 million earned a yield of 4.47 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 83.6 percent. FY 2025 Investment Interest revenue increased more than $16.5 million compared to the FY 2024 level as a result of continued tight monetary policy by the Federal Reserve, which has maintained the Fed funds rate unchanged for longer than initially anticipated.

## RECOVERED COSTS / OTHER REVENUE

### RECOVERED COSTS / OTHER REVENUE

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $20,905,944 | $20,363,644 | $20,837,232 | $21,643,708 | $806,476 | 3.9% |

Actual FY 2025 Revenue from Recovered Costs/Other Revenue is $21,643,708, a net increase of $806,476, or 3.9 percent, over the *FY 2025 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 Expense reimbursements in FY 2025.

## REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

### REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT[1]

| FY 2024 Actual | FY 2025 Adopted | FY 2025 Revised | FY 2025 Actual | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $168,290,543 | $158,147,212 | $166,884,303 | $174,424,791 | $7,540,488 | 4.5% |

[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 2025 Revenue from the Commonwealth and Federal Government is $174,424,791, a net increase of $7,540,488, or 4.5 percent, over the *FY 2025 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 Sheriff's Office.

# ATTACHMENT III:

# SUMMARY OF SIGNIFICANT GENERAL FUND EXPENDITURE VARIANCES

# GENERAL FUND
# EXPENDITURE VARIANCE

**Attachment III**

The overall General Fund variance in FY 2025 was $105,410,213. Of this amount, $48.86 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** **$654,806**

The agency balance of $654,806 is 8.1 percent of the FY 2025 approved funding level. The balance is primarily attributable to Personnel Services savings due to vacancies.

**Agency 02, Office of the County Executive** **$1,593,507**

The agency balance of $1,593,507 is 15.5 percent of the FY 2025 approved funding level. Of this amount, $1,089,962 is included as encumbered carryover in FY 2026 mainly associated with collective bargaining, One Fairfax, and environmental initiatives. The remaining balance of $503,545 is primarily attributable to savings in Personnel Services due to vacant positions.

**Agency 08, Facilities Management Department** **$5,768,802**

The agency balance of $5,768,802 is 7.8 percent of the FY 2025 approved funding level. Of this amount, $5,380,291 is included as encumbered carryover in FY 2026 primarily associated with County leases, utility invoices and repair and maintenance work scheduled through contractors. The remaining balance of $388,511 is attributable to savings of $563,642 in Personnel Services and $3,427 in Operating Expenses. These savings are partially offset by $178,558 in lower than anticipated Recovered Costs.

**Agency 12, Department of Procurement and Material Management** **$1,507,436**

The agency balance of $1,507,436 is 14.5 percent of the FY 2025 approved funding level. Of this amount, $1,246,453 is included as encumbered carryover in FY 2026 primarily associated with software subscriptions, temporary staffing services, and a procurement disparity study. The remaining balance of $260,983 is primarily attributable to savings in Personnel Services due to vacant positions.

**Agency 15, Office of Elections** **$2,160,768**

The agency balance of $2,160,768 is 18.0 percent of the FY 2025 approved funding level. Of this amount, $1,257,877 is included as encumbered carryover in FY 2026 mainly associated with ballot printing and mailing services, election software, and voting equipment carts. The remaining balance of $902,891 is primarily attributable to savings in Personnel Services due to vacant positions and a decrease in the amount of funding required for the November 2024 Presidential Election.

**Agency 17, Office of the County Attorney** **$974,547**

The agency balance of $974,547 is 8.2 percent of the FY 2025 approved funding level. Of this amount, $922,754 is included as encumbered carryover in FY 2026 mainly associated with litigation expenses. The remaining balance of $51,793 is primarily attributable to savings in Personnel Services due to vacancies.

**Agency 20, Department of Management and Budget** **$705,555**

The agency balance of $705,555 is 8.0 percent of the FY 2025 approved funding level. Of this amount, $407,768 is included as encumbered carryover in FY 2026 primarily related to ongoing contractual expenses. The remaining balance of $297,787 is primarily attributable to position vacancies and savings in operating expenses.

**Agency 26, Capital Facilities** **$3,205,377**

The agency balance of $3,205,377 is 18.1 percent of the FY 2025 approved funding level. Of this amount, $772,465 is included as encumbered carryover in FY 2026 primarily for software, professional services, streetlight repairs, and computer and office equipment. The remaining balance of $2,432,912 is attributable to savings of $1,208,817 in Personnel Services due to position vacancies and $1,630,871 in Operating Expenses, primarily due to electricity savings, partially offset by $406,776 in lower than anticipated Recovered Costs.

**Agency 30, Department of Economic Initiatives** **$637,787**

The agency balance of $637,787 is 24.4 percent of the FY 2025 approved funding level. The balance is attributable to savings in Personnel Services due to vacancies and lower than anticipated Operating Expenses.

**Agency 35, Department of Planning and Development** **$1,659,618**

The agency balance of $1,659,618 is 9.2 percent of the FY 2025 approved funding level. Of this amount, $1,635,968 is included as encumbered carryover in FY 2026 mainly to support consultant contracts. The remaining balance of $23,650 is attributable to savings in Operating Expenses.

**Agency 38, Department of Housing and Community Development** **$6,584,519**

The agency balance of $6,584,519 is 14.9 percent of the FY 2025 approved funding level. Of this amount, $6,523,945 is included as encumbered carryover in FY 2026 primarily to support the Fair Ridge Family Shelter, the shelter services contracts, and other ongoing contractual expenses. The remaining balance of $60,574 is primarily attributable to savings in personnel services due to vacant positions and less than anticipated recovered costs.

**Agency 40, Department of Transportation** **$1,458,156**

The agency balance of $1,458,156 is 10.8 percent of the FY 2025 approved funding level. Of this amount, $757,294 is included as encumbered carryover in FY 2026, primarily for software, transportation modeling and completion of a transportation study. The remaining balance of $700,862 is attributable to a combination of greater than expected cost recovery from capital projects, savings associated with vacancies, and lower than expected operating expenses.

**Agency 51, Fairfax County Park Authority** **$1,063,485**

The agency balance of $1,063,485 is 2.8 percent of the FY 2025 approved funding level. Of this amount, $747,418 is included as encumbered carryover in FY 2026 primarily for audio-visual equipment and furniture, Summer Entertainment Program sound and tech fees, and other maintenance contracts. The remaining balance of $316,067 is attributable to savings of $47,681 in Personnel Services associated with position vacancies, $237,917 in Operating Expenses, $9 in Capital Equipment, and higher than anticipated Recovered Costs of $30,460.

**Agency 52, Fairfax County Public Library** **$1,425,324**

The agency balance of $1,425,324 is 4.0 percent of the FY 2025 approved funding level. Of this amount, $1,421,923 is included as encumbered carryover mainly to support library materials, the Patrick Henry and Kingstowne library renovations, and security and information technology projects. The remaining balance of $3,401 is primarily attributable to savings in Operating Expenses.

**Agency 57, Department of Tax Administration** **$1,935,323**

The agency balance of $1,935,323 is 5.4 percent of the FY 2025 approved funding level. Of this amount, $1,392,110 is included as encumbered carryover in FY 2026 primarily for assessment support services, postage rate increases and space reconfiguration to accommodate the additional positions supporting the implementation of the newly adopted Food and Beverage Tax. The remaining balance of $543,213 is primarily attributable to savings in Personnel Services due to position vacancies.

**Agency 67, Department of Family Services** **$12,326,103**

The agency balance of $12,326,103 is 6.9 percent of the FY 2025 approved funding level. Of this amount, $2,837,959 is included as encumbered carryover in FY 2026, primarily for goods and services received but not yet invoiced, an ongoing migration of the call center platform, and ongoing contractual services supporting the SHAPE the Future of Aging plan and the Financial Empowerment Center. The remaining balance of $9,488,144 is attributable to savings of $860,686 in Personnel Services due to position vacancies, as well as savings of $8,879,294 in Operating Expenses due primarily to lower expenditures within the Children's Services Act program, offset by a balance of $251,836 in Work Performed for Others.

**Agency 71, Health Department** **$4,241,828**

The agency balance of $4,241,828 is 4.7 percent of the FY 2025 approved funding level. Of this amount, $1,981,812 is included as encumbered carryover in FY 2026 mainly to support health related service contracts. The remaining balance of $2,260,016 is primarily attributable to savings in Personnel Services due to vacant positions.

**Agency 79, Department of Neighborhood and Community Services** **$6,692,849**

The agency balance of $6,692,849 is 5.7 percent of the FY 2025 approved funding level. Of this amount, $5,180,484 is included as encumbered carryover primarily due to the Health and Human Services Innovation Fund's pilot for restorative justice, professional consultant and contracts services, meals, and payments that were not processed in time or were awaiting invoices from vendors. The remaining balance of $1,512,364 is primarily attributable to $857,149 in Personnel Services and $771,599 in Operating Expenses due to reduced operations and significant recruitment challenges in the School Age Child Care (SACC) program, offset by a balance of $118,813 in Work Performed for Others due to final reconciliation in Human Services Transportation reimbursements.

**Agency 81, Juvenile and Domestic Relations District Court** **$1,511,257**

The agency balance of $1,511,257 is 5.0 percent of the FY 2025 approved funding level. Of this amount, $426,178 is included as encumbered carryover in FY 2026. The remaining balance of $1,085,079 is attributable to $11,234 in Personnel Expenses, $1,032,479 in Operating Expenses, and $126,866 in Capital Outlay offset by a balance of $85,500 in Work Performed for Others.

**Agency 82, Commonwealth's Attorney** **$859,253**

The agency balance of $859,253 is 9.1 percent of the FY 2025 approved funding level. Of this amount, $41,428 is included as encumbered carryover in FY 2026. The remaining balance of $817,825 is attributable to $815,656 in Personnel Services and $2,169 in Operating Expenses.

**Agency 85, General District Court** **$1,209,039**

The agency balance of $1,209,039 is 17.4 percent of the FY 2025 approved funding level. Of this amount, $307,905 is included as encumbered carryover in FY 2026 mainly to support the creation of additional workstations. The remaining balance of $901,134 is attributable to savings of $895,012 in Personnel Services and $6,122 in Operating Expenses.

**Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund** **$7,572,241**

The stimulus fund balance of $7,572,241 is 12.9 percent of the FY 2025 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

**Agency 87, Unclassified Administrative Expenses** **$12,037,107**

The agency balance of $12,037,107 is 100.0 percent of the FY 2025 approved funding level. The full balance of $12,037,107 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Economic Uncertainty ($10,055,008) and the Hiring Incentive Program Reserve ($1,982,099).

**Agency 89, Employee Benefits** **$8,331,188**

The agency balance of $8,331,188 is 1.5 percent of the FY 2025 approved funding level, primarily attributable to savings in employer contributions to retirement systems, health plans, and FICA.

**Agency 90, Police Department** **$5,340,344**

The agency balance of $5,340,344 is 1.8 percent of the FY 2025 approved funding level. Of this amount, $4,619,102 is included as encumbered carryover in FY 2026 mostly attributed to equipment and contractual obligations. The remaining balance of $721,242 is attributable to savings of $300,080 in Personnel Services due to vacancies, $239,299 in Operating Expenses, and higher than anticipated Recovered Costs of $181,863.

**Agency 91, Office of the Sheriff** **$2,351,307**

The agency balance of $2,351,307 is 2.7 percent of the FY 2025 approved funding level. Of this amount, $2,007,173 is included as encumbered carryover in FY 2026 mainly to support the purchase of uniforms and equipment. The remaining balance of $344,134 is attributable to a shortfall of $1,368,883 in Personnel Services due to higher than anticipated overtime, offset by savings of $1,658,817 in Operating Expenses, and savings of $54,200 in Capital Equipment due to lower than anticipated equipment costs.

**Agency 92, Fire and Rescue Department** **$5,456,683**

The agency balance of $5,456,683 is 1.9 percent of the FY 2025 approved funding level. Of this amount, $4,196,793 is included as encumbered carryover in FY 2026 mainly to support the purchase of equipment, repairs and contractual obligations. The remaining balance of $1,259,890 is attributable to savings of $791,768 in Personnel Services due to vacancies, $380,344 in Operating Expenses, and $87,778 in Capital Equipment due to lower than anticipated equipment costs.

# GENERAL FUND
# EXPENDITURE VARIANCE



**Agency 93, Emergency Management and Security** **$2,499,431**

The agency balance of 2,499,431 is 24.5 percent of the FY 2025 approved funding level. Of this amount, $2,189,022 is included as encumbered carryover in FY 2026 mainly to support technology equipment replacement in the Emergency Operations Center (EOC) and for maintenance and repairs to countywide security systems. The remaining balance of $310,409 is attributable to savings of $197,878 in Personnel Services due to position vacancies, $107,221 in Operating Expenses, and 5,310 in Capital Equipment due to lower than anticipated equipment costs.

# ATTACHMENT IV:

# EXPLANATION OF
# GENERAL FUND UNENCUMBERED

# GENERAL FUND
# UNENCUMBERED CARRYOVER

**Attachment IV**

A total of $12.16 million for General Fund unencumbered items is required as part of the *FY 2025 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved, are mission-essential, and cannot be absorbed within the FY 2025 funding level. Details are included in the write-ups, which follow**:**

**Agency 81, Juvenile and Domestic Relations District Court** **$126,866**

Funding of $126,866 is required to complete the hood ventilation system replacement project. Funds were allocated in FY 2025 to fully fund the original quote of $520,000; however, additional funding of $126,866 is now needed in order to maintain sufficient contingency funding to avoid operational cuts while ensuring timely completion of a critical health and safety upgrade.

**Agency 87, Unclassified Administrative Expenses** **$12,037,107**

Funding of $12,037,107 is required to re-appropriate the remaining balance of $10,055,008 to the Reserve for Economic Uncertainty and $1,982,099 the Hiring Incentive Program Reserve in Agency 87, Unclassified Administrative Expenses. The Reserve for Economic Uncertainty was established by the Board of Supervisors as part of the *FY 2025 Third Quarter Review* to better position the County to respond to negative impacts on the County's revenues from economic conditions and to increases in demand for County services. 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.

# ATTACHMENT V:

# FEDERAL/STATE GRANT FUND

# FEDERAL/STATE GRANT FUND

**Attachment V**

As part of the *FY 2025 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by $412,127,165 from $151,029,429 to $563,156,594. Of this amount, $145,041,450 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, Fire and Rescue Department as well as funding associated with Opioid Settlement funds. In addition, an increase of $263,100,479 represents the carryover of unexpended FY 2025 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve totaling $3,985,236.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of $14,823,165. This increase includes $4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and $11,714,942 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by a decrease of $215,359 associated with the Local Cash Match requirements for new awards in the Department of Family Services and Department of Neighborhood and Community Services and $877,013 for FY 2026 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased by $290,809,036 from $145,741,986 to $436,551,022. This increase includes $144,826,091 associated with adjustments to existing, supplemental and new grant awards, and $145,982,945 in revenues anticipated to be received in FY 2026 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at $5,287,443, representing the new Local Cash Match requirements anticipated in FY 2026. The FY 2026 Revised Local Cash Match totals $21,979,817, an increase of $16,692,374 over the FY 2026 Adopted level of $5,287,443. This increase includes $4,977,433 in unexpended agency Local Cash Match, $9,178,176 in the Local Cash Match reserve grant, $118,347 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and $2,418,418 in remaining FY 2025 Local Cash Match that was not appropriated to grants.

An amount of $28,510,209 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 $118,347 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, no change from the FY 2026 Adopted Budget Plan total of $742,265.

# 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 Elections**

- 1150001-2021 - November 2020 Election COVID-19 Response Grant from CTCL

**Economic Development Authority**

- 1160017-2023 - Beanstalk Farms, Inc. - AFID Grant

**Solid Waste**

- 1250001-2021 - VDEQ Clean Air Communities Program (CACP) E-Vehicles Grant for SWMP

**Department of Housing and Community Development**

- 1380101-2023 - Emergency Solutions Grant (HUD PY 2022)
- 1380101-2024 - Emergency Solutions Grant (HUD PY 2023)

**Office of Human Rights and Equity Programs**

- 1390001-2021 - EEOC Grant - Workshare Agreement 2021
- 1390001-2022 - EEOC Grant - Workshare Agreement 2022
- 1390001-2023 - EEOC Grant - Workshare Agreement 2023
- 1390002-2017 - HUD Fair Housing Workshare Agreement - 2017

**Department of Transportation**

- 1400021-2022 - Commuter Services
- 1400021-2024 - Commuter Assistance Program (CAP) Operating Assistance FCCS
- 1400022-2024 - Employer Services
- 1400090-2023 - Fairfax Connector Transit Stores
- 1400145-2016 - Richmond Highway Bus Rapid Transit Program
- 1400153-2022 - Employer Outreach
- 1400153-2024 - Commuter Assistance Program (CAP) Project Assistance
- 1400154-2020 - TDM Strategic Plan
- 1400160-2022 - Clean Air Communities Program

**Department of Family Services**

- 1670002-2021 - Violence Against Women's Act
- 1670003-2022 - Domestic Violence Prevention and Services Grant
- 1670008-2023 - Bridges to Success Employment and Training

- 1670008-2024 - Bridges to Success Employment and Training
- 1670010-2023 - INOVA Health System
- 1670017-2022 - Long-Term Care Ombudsman
- 1670017-2023 - Long-Term Care Ombudsman
- 1670018-2024 - Homemaker/Fee for Service
- 1670022-2022 - Family Caregiver Support
- 1670023-2023 - Independent Living Program
- 1670023-2024 - Independent Living Program
- 1670044-2023 - Educating Youth Through Employment (EYE) Program
- 1670044-2024 - Educating Youth Through Employment (EYE) Program
- 1670094-2022 - Senior Community Service Employment Program (SCSEP)
- 1670094-2023 - Senior Community Service Employment Program (SCSEP)
- 1670103-2022 - CAREER National Dislocated Worker Grant (NDWG)
- 1670104-2022 - Virginia Arthritis Program Grant
- 1670105-2023 - DARS Summer Earn and Learn Youth Employment Program (SEAL)
- 1670105-2024 - DARS Summer Earn and Learn Youth Employment Program (SEAL)
- 1670106-2021 - WIOA Workforce Innovation Grant
- 1670111-2023 - Bridges to Success Plus
- 1670111-2024 - Bridges to Success Plus
- 1670112-2022 - Supplemental Workforce Development Training Opportunity Grant

**Health Department**

- 1710001-2021 - Immunization Action Plan
- 1710001-2023 - Immunization Action Plan (IAP) Grant
- 1710001-2024 - Immunization Action Plan (IAP) Grant
- 1710002-2023 - Women Infant and Children (WIC) Grant
- 1710003-2024 - Title V - Perinatal Health Services
- 1710004-2024 - Tuberculosis Grant
- 1710005-2022 - Public Health Emergency Preparedness and Response (PHEP&R)
- 1710005-2024 - Public Health Emergency Preparedness and Response (PHEP&R)
- 1710007-2023 - WIC Breastfeeding Peer Counseling Program
- 1710008-2023 - Sexually Transmitted Diseases, Hepatitis B and HIV Testing
- 1710008-2024 - Sexually Transmitted Diseases, Hepatitis B and HIV Testing
- 1710011-2023 - Tuberculosis Outreach Workers
- 1710011-2024 - Tuberculosis Outreach Workers
- 1710013-2024 - Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program
- 1710015-2021 - NACCHO Mentorship Program
- 1710018-2022 - Tobacco Control Program
- 1710018-2023 - Tobacco Control Program
- 1710018-2024 - Tobacco Control Program
- 1710026-2024 - Virginia Foundation for Healthy Youth (VFHY) - Fairfax Food Council
- 1710029-2020 - NACCHO to Build the Capacity of Local Medical Reserve Corps Units
- 1710029-2021 - NACCHO - Medical Reserve Corps Operational Readiness
- 1710032-2024 - Immunization Action Plan - Pan Flu Grant
- 1710046-2022 - Disease Investigation Specialists (DIS) Grant

- 1710046-2023 - Disease Investigation Specialists (DIS) Grant
- 1710046-2024 - Disease Investigation Specialists (DIS) Grant
- 1710052-2023 - Uniting for Ukraine (U4U) and Other Humanitarian Parolee Programs
- 1710055-2023 - NACCHO - Medical Reserve Corps, Operational Readiness Award
- 1710056-2023 - Antibiotic Stewardship of Long-Term Care Facilities

**Fairfax-Falls Church Community Services Board**

- 1760002-2018 - High Intensity Drug Trafficking Area
- 1760002-2019 - High Intensity Drug Trafficking Area
- 1760004-2020 - Regional Discharge Assistance Program
- 1760004-2021 - Regional Discharge Assistance Program
- 1760004-2022 - Regional Discharge Assistance Program
- 1760004-2023 - Regional Discharge Assistance Program
- 1760004-2024 - Regional Discharge Assistance Program (RDAP)
- 1760005-2019 - Regional Mental Health Crisis Stabilization
- 1760005-2022 - Regional Mental Health Crisis Stabilization
- 1760005-2023 - Regional Mental Health Crisis Stabilization
- 1760013-2024 - Homeless Assistance Program, PATH
- 1760018-2024 - Regional Mental Health Transformation, Forensic Planning
- 1760019-2022 - Mental Health Law Reform
- 1760019-2023 - Mental Health Law Reform
- 1760019-2024 - Mental Health Law Reform
- 1760020-2019 - Mental Health Children's Outpatient Services
- 1760020-2020 - Mental Health Children's Outpatient Services
- 1760020-2021 - Mental Health Children's Outpatient Services
- 1760020-2022 - Mental Health Children's Outpatient Services
- 1760020-2023 - Mental Health Children's Outpatient Services
- 1760020-2024 - Mental Health Children's Outpatient Services
- 1760022-2022 - Al's Pals: Virginia Foundation for Healthy Youth (VFHY)
- 1760022-2023 - Al's Pals: Virginia Foundation for Healthy Youth (VFHY)
- 1760025-2023 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760025-2024 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760027-2022 - Regional Mental Health Deaf Services
- 1760027-2023 - Regional Mental Health Deaf Services
- 1760027-2024 - Regional Mental Health Deaf Services
- 1760028-2021 - Regional Suicide Prevention Initiative
- 1760028-2023 - Regional Suicide Prevention Initiative
- 1760041-2022 - Regional Mental Health Other Merged Regional Funds - Fiscal Agent
- 1760042-2020 - Regional Community Support Center
- 1760050-2021 - Regional Substance Use Disorder - Community Detoxification Services
- 1760050-2022 - Regional Substance Use Disorder - Community Detoxification Services
- 1760050-2023 - Regional Substance Use Disorder - Community Detoxification Services
- 1760050-2024 - Regional Substance Use Disorder - Community Detoxification
- 1760051-2019 - SAMHSA Clinically High Risk for Psychosis Program (CHR-P)
- 1760051-2022 - SAMHSA Clinically High Risk for Psychosis Program (CHR-P)

- 1760056-2023 - VA State Opioid Response (SOR), Recovery
- 1760056-2024 - VA State Opioid Response (SOR), Recovery
- 1760057-2021 - VA State Opioid Response (SOR) Prevention
- 1760057-2023 - State Opioid Response III Prevention Program (SOR-P)
- 1760057-2024 - State Opioid Response III (SOR III, Year 2) Prevention Program
- 1760059-2024 - Regional SUD STEP-VA, Community Crisis Response & Detox Services
- 1760060-2020 - Behavioral Health Docket - Virginia Supreme Court
- 1760060-2021 - Behavioral Health Docket - Virginia Supreme Court
- 1760062-2020 - Regional STEP-VA Outpatient Services
- 1760062-2021 - Regional Mental Health STEP-VA Outpatient Services - Training
- 1760062-2022 - Regional Mental Health STEP-VA Outpatient Services - Training
- 1760062-2023 - Regional Mental Health STEP-VA Outpatient Services - Training
- 1760062-2024 - Regional Mental Health STEP-VA Outpatient Services - Training
- 1760066-2023 - Regional Mental Health STEP-VA Mobile Crisis Response
- 1760066-2024 - Regional Mental Health STEP-VA Mobile Crisis Response
- 1760072-2021 - Behavioral Health Equity (BHE) Mini-Grant Project
- 1760074-2024 - Regional Mental Health STEP-VA Clinician's Crisis Dispatch
- 1760076-2024 - Regional STEP-VA Service Member, Veterans, and Families (SMVF)
- 1760082-2022 - Substance Abuse Block Grant (SABG) Prevention, CAA Supplemental
- 1760083-2022 - Substance Abuse Prevention and Treatment (SAPT) Block Gant
- 1760084-2022 - Mental Health Services Block Grant (MHBG) CAA Supplemental Funds
- 1760085-2022 - Virginia Youth Screening, Brief Intervention, and Referral to Treatment Project
- 1760085-2023 - Virginia Youth Screening, Brief Intervention, and Referral to Treatment Project
- 1760090-2023 - Fairfax County Behavioral/Mental Health Docket Program
- 1760090-2024 - Fairfax County Behavioral/Mental Health Docket Program
- 1760097-2023 - Women’s Substance Use Disorder Residential Services
- 1760100-2023 - Substance Use Disorder Treatment for Women

**Department of Neighborhood and Community Services**

- 1790023-2023 - Early Head Start
- 1790024-2023 - Early Head Start Child Care Partnership & Expansion
- 1790033-2024 - Virginia Infant & Toddler Specialist Network
- 1790047-2024 - Head Start USDA- All Programs
- 1790055-2024 - FACT Emergency Grant Project

**Circuit Court and Records**

- 1800003-2024 - Virginia Circuit Court Records Preservation Program

**General District Court**

- 1850000-2024 - Community Corrections and Pretrial Services

**Police Department**

- 1900007-2023 - Victim Services Grant

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- 1900031-2023 - DUI TF Selective Enforcement
- 1900032-2022 - VOCA Victim Witness Assistance Program
- 1900037-2023 - Fairfax County Police Department (FCPD) Virginia Hate Crime Grant

**Fire and Rescue Department**

- 1920002-2016 - EMS Four for Life
- 1920002-2020 - EMS Four for Life
- 1920005-2020 - US&R National Readiness
- 1920042-2025 - 2024 Virginia Fire Equity and Diversity Conference

**Department of Public Safety Communications**

- 1950004-2023 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP
- 1950004-2024 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP
- 1950005-2024 - Virginia E-911 PSAP Education Program - Individual PEP Project
- 1950006-2024 - Virginia E-911 PSAP Staffing Recognition
- 1950007-2024 - Call Handling Equipment (CHE) Standalone Grant

**Emergency Preparedness**

- 1HS0011-2022 - Radio Cache Support - NoVA (FRD)
- 1HS0036-2022 - CAD2CAD (DIT)
- 1HS0037-2022 - Interoperable Communications Infrastructure (ICI) - NCRnet (DIT)
- 1HS0039-2021 - UASI Intelligence Analysts (PD)
- 1HS0040-2022 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0047-2022 - UASI Radio Cache - Maintenance (FRD)
- 1HS0082-2022 - Incident Management Team Sustainment (FRD)
- 1HS0084-2022 - Cybersecurity Regional Coordination (DIT)
- 1HS0090-2022 - Swiftwater/Flood Rescue Team (FRD)
- 1HS0091-2020 - UASI Cybersecurity Critical Infrastructure Analyst (PD)
- 1HS0091-2021 - Cybersecurity Critical Infrastructure Analyst (PD)

**COVID-19 Funding**

- 1CV6702-2020 - Home Delivered Meals Program - FFCRA
- 1CV6703-2020 - Congregate Meals Program - FFCRA
- 1CV6706-2020 - Community Based Services - CARES
- 1CV6707-2020 - Home Delivered Meals - CARES Act
- 1CV6708-2020 - Family Caregiver Support - CARES Act
- 1CV6709-2020 - Ombudsman - CARES Act
- 1CV6720-2022 - Adult Protective Services (APS) - American Rescue Plan Act
- 1CV6724-2022 - Community-Based Services - ARPA
- 1CV6725-2022 - Congregate Meals Program - ARPA
- 1CV6726-2022 - Home Delivered Meals - ARPA
- 1CV6728-2022 - Family Caregiver Support - ARPA
- 1CV7109-2021 - Epidemiology - COVID-19 Data Analysis

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- 1CV7114-2022 - Culturally and Linguistically Appropriate Services (CLAS) Specialist Grant
- 1CV7114-2023 - Culturally and Linguistically Appropriate Services (CLAS) Specialist Grant
- 1CV7116-2022 - COVID Community Health Worker (CHW) Vaccine Equity
- 1CV7116-2025 - COVID Community Health Worker (CHW) Vaccine Equity
- 1CV7118-2023 - American Rescue Plan Act (ARPA) Funding for Home Visiting
- 1CV7603-2022 - Peer Recovery Specialist - American Rescue Plan Act of 2021 (ARPA)
- 1CV7606-2023 - Modernization of Information Technology Infrastructure - ARPA
- 1CV7607-2023 - STEP-VA Services Case Management, Care Coordination, Psychiatric Rehabilitation
- 1CV7608-2024 - Substance Abuse Prevention and Treatment (SAPT) ARPA Grant
- 1CV7609-2023 - Coordinated Specialty Care Program - ARPA Funds
- 1CV7905-2022 - Head Start COVID-19 American Rescue Plan Act (ARPA)
- 1CV7911-2024 - Trauma Informed Care Network Small Financial Award ARPA Grant

## NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

**Department of Transportation** **$109,298,581**

A net increase of $109,298,581 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- A decrease of $56,000 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.

- An increase of $2,125,000 to both revenues and expenditures is included for the Bush Hill Elementary Safe Routes to School (SRTS) Grant, 1400163-2023, as a result of funding from the Virginia Department of Transportation. This grant supports completion of a sidewalk segment on the west side of Bush Hill Drive between Ninian Avenue and Larno Drive, filling in a missing link in the sidewalk network. The $425,000 in required local match is available in Fund 30050, Transportation Improvements. No positions are associated with this award.

- An increase of $47,710,499 to both revenues and expenditures is included for the Richmond Highway Bus Rapid Transit (RHBRT) Virginia Department of Rail and Public Transit (DRPT) Grant, 1400174-2025, as a result of the award of FY 2020-FY 2025 Smart Scale funding from DRPT. This funding will contribute towards capital requirements of designing and constructing RHBRT. There is no local match required but the County is responsible for identifying other sources to fund the balance of project requirements.

- An increase of $59,519,082 to both revenues and expenditures is included for the Low or No Emissions Hybrid Electric Bus Replacement Grant, 1400175-2025, as a result of an award from the Federal Transit Administration (FTA). This grant supports the purchase of up to 60 hybrid electric buses to replace diesel buses that have reached the end of their functional use due to age

and mileage. There are no positions associated with this grant. This grant requires a local match of $8,927,862, which is supported by project 2G40-228-000, Fairfax Connector FTA Low Emissions Bus Grant LCM, in Fund 40000, County Transit Systems.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2026 Revised Budget Plan* for the Department of Transportation is $160,781,815.

**Department of Family Services** **$1,760,460**

An increase of $1,760,460 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of $785,640 to revenues and expenditures is included for the Inova Health System Grant, 1670010-2024, as a result of supplemental funding to cover program costs. Funding covers the personnel costs of 15/15.0 FTE 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 was from December 31, 2023, through June 30, 2024. 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 $226,060 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2026, 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 $113,117 is available from the Anticipated Local Cash Match reserve. The grant period is from June 1, 2025, through May 31, 2026. No positions are associated with this award.

- An increase of $548,760 to revenues and expenditures is included for the VOCA Victims Services Grant Program, 1670082-2026, 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, 2025, through June 30, 2026. 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.

- An increase of $200,000 to both revenues and expenditures is included for the Elder Abuse Prevention Grant, 1670114-2025, as a result of a supplemental award from the Virginia Department of Social Services (VDSS). This funding is for a collaborative project to support Adult Services and Adult Protective Services. The grant period is from May 19, 2025, through September 30, 2025. There are no positions 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 2026 Revised Budget Plan* for the Department of Family Services is $13,044,508.

**Health Department** **$2,457,730**

An increase of $2,457,730 to both revenues and expenditures to the Health Department is the result of the following adjustment:

- An increase of $2,457,730 to both revenues and expenditures is included for the Women, Infants, and Children (WIC) Grant, 1710002-2025, to recognize revenue from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to 5 years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion, and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight babies, experience fewer infant deaths, see the doctor earlier in pregnancy, and eat healthier. The grant period is from October 1, 2024, through September 30, 2025. The funding reimburses for the actual costs for the 38/38.0 FTE grant positions supported by the grant. 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 2026 Revised Budget Plan* for the Health Department is $1,664,026.

**Fairfax-Falls Church Community Services Board** **$14,506,523**

An increase of $14,506,523 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of $8,279 to both revenues and expenditures is included for the Forensic Discharge Planning Grant, 1760058-2026, 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, 2025, through June 30, 2026. 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 $3,800,000 to both revenues and expenditures is included for the Region 2 Partnership for Permanent Supportive Housing (PSH) for Adults with SMI grant, 1760069-2025, 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 PSH for individuals with serious mental illness. PSH 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 June 30, 2025, to June 30, 2029. No positions are associated with this award and no Local Cash Match is required.

- An increase of $1,726,177 to both revenues and expenditures is included for the Regional Mobile Crisis Response Hub Grant, 1760103-2025, as a result of one-time funding from the Virginia Department of Behavioral Health and Developmental Services. Funding is intended for the purchase of Mobile Crisis Response (MCR) specialized vehicles or equipment, enhancement of

dispatch staff or resourcing, start-up funds for partnering with private providers, staff incentives or resourcing, or other similar items necessary to ensure the regional MCR system meets key performance indicators. The funding period was from April 1, 2025, through June 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of $243,704 to revenues and expenditures is included for the Substance Use Disorder (SUD) Developmental Disabilities Training/SUD Youth Services Grant, 1760109-2026, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The funding supports the development and implementation of substance use community-based programs. It also supports the development and implementation of substance use services specific to transitional age youth, up to age 25 years. The grant period is from June 1, 2025, to June 30, 2026. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $648,750 to revenues and expenditures is included for the Regional Mental Health STEP-VA Data Modernization Grant, 1760111-2026, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This funding is for a state-wide data collection and management system. It will also provide support for the cost of transitioning data systems and clinical processes. The grant period is from July 1, 2025, to June 30, 2026. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $803,725 to revenues and expenditures is included for the Adult Outpatient Competency Restoration and Evaluation Services Grant, 1760112-2025, as a result of a pass-through award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This funding is to provide competency restoration and evaluation services to adult defendants incarcerated in local or regional jails, as well as Department of Corrections institutions across the Commonwealth of Virginia, upon receipt of a court order. The grant period is from July 1, 2024, to September 30, 2025. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $2,500,000 to revenues and expenditures is included for the Regional Education Assessment Crisis Services Habilitation (REACH) Youth Crisis Therapeutic Home Grant, 1760113-2025, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This funding is to support the creation and start-up costs associated with a second youth crisis therapeutic home within Region 2. The grant period is from May 9, 2025, to December 31, 2025. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $2,008,548 to revenues and expenditures is included for the Regional Education Assessment Crisis Services Habilitation (REACH) Adult and Child Crisis Services Grant, 1760114-2025, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This one-time funding is to support REACH service costs and adult crisis therapeutic home needs throughout Region 2. The grant period is from July 1, 2024, to June 30, 2026. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $1,416,538 to revenues and expenditures is included for the Peer-Led Wellness Stay Program Grant, 1760116-2025, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This funding is to assist recovery efforts toward wellness, and recovery for individuals experiencing and living with challenges related to mental health and/or substance use concerns. It will also provide support for the cost of transitioning data systems and clinical processes. The grant period was from May 1, 2025, to June 30, 2025. No positions are supported by the funding and no Local Cash Match is required to accept this award.

- An increase of $1,350,802 to revenues and expenditures is included for the Peer-Led Wellness Stay Program Grant, 1760116-2026, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). This funding is to assist recovery efforts toward wellness, and recovery for individuals experiencing and living with challenges related to mental health and/or substance use concerns. It will also provide support for the cost of transitioning data systems and clinical processes. The grant period is from July 1, 2025, to June 30, 2026. No positions are supported by the funding and no Local Cash Match is required to accept this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2026 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is $81,396,686.

**Department of Neighborhood and Community Services** **$870,917**

An increase of $870,917 to revenues, expenditures and Local Cash Match to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of $167,707 to both revenues and expenditures is included for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2025, as a result of additional revenue received through client fees. This grant supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period was from July 1, 2024, to June 30, 2025. Funding supports 38/38.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.

- An increase of $220,585 to revenues, expenditures, and Local Cash Match is included for the USDA Child and Adult Care Food Program (CACFP) Summer Food Service Program (SFSP) Grant, 1790037-2024, as a result of an award from the Virginia Department of Education, Office of School Nutrition Programs. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites or any other approved community location during the summer months. This grant supported the distribution of nutritious lunches to children at Camp Fairfax sites throughout the County for the grant period of June 16, 2024, through August 23, 2024. Local Cash Match in the amount of $102,242 is available from the Local Cash Match reserve for anticipated grant awards. There are no positions associated with this award.

- An increase of $378,625 to revenues and expenditures is included for the USDA Child and Adult Care Food Program (CACFP) Summer Food Service Program (SFSP) Grant, 1790037-2025, as a result of an award from the Virginia Department of Education, Office of School Nutrition Programs. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites or any other approved

community location during the summer months. This grant supports the distribution of nutritious lunches to children at Camp Fairfax sites throughout the County for the grant period of June 16, 2025, through August 23, 2025. There are no positions associated with this award.

- An increase of $104,000 to both revenues and expenditures is included for Virginia Early Childhood Foundation (VECF) PDG Renewal (PDG-R) Data Capacity Grant, 1790063-2025, as a result of an award from VECF. This grant will be used to continue to build Ready Regions' ability to obtain information and capacity to utilize data to inform their efforts to increase the supply and improve the quality of ECCE services. Activities funded will include using data to assist with continuing to build and expand relationships with community and public school leaders, organizations, and publicly funded early childhood programs; build capacity to support measuring and strengthening quality; and develop strategic plans to support coordinated enrollment and family engagement across the region. The grant period is March 1, 2025, through September 29, 2025. No positions are associated with the 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 2026 Revised Budget Plan* for the Department of Neighborhood and Community Services is $15,325,174.

**Police Department** **$8,438,987**

An increase of $8,438,987 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of $8,438,987 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 $8,397,856 is included for grant 1900001-1988, an increase of $38,884 is included for grant 1900002-1988, an increase of $274 is included for grant 1900005-1988, and an increase of $1,973 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 these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2026 Revised Budget Plan* for the Police Department is $13,411,550.

**Fire and Rescue Department** **$10,000,000**

An increase of $10,000,000 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustment:

- An increase of $10,000,000 to both revenues and expenditures is included as supplemental funding for the existing International Urban Search and Rescue Program Grant, 1920006-2021. A memorandum with the U.S. Agency for International Development (USAID) exists to provide international emergency urban search and rescue services, and occasionally domestic responses, as requested. Additional funding has been provided to replenish the deployment reserve. These funds will continue to support 5/5.0 FTE grant positions. The County is under no obligation to continue

these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2026 Revised Budget Plan* for the Fire and Rescue Department is $23,117,978.

**Opioid Settlement Funds** **($2,291,748)**

A net decrease of $2,291,748 to both revenues and expenditures to the Opioid Settlement Funds is the result of the following adjustments:

- An increase of $240,391 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 $6.6 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.

- A net decrease of $2,532,139 to both revenues and expenditures is included for the OAA Regional Cooperative Agreement (CSB) grants, 1OS0005-2024, 1OS0005-2025, and 1OS0005-2026 as a result of a change in funding from the Virginia Opioid Abatement Authority (OAA). This regional project for youth detoxification and substance use/crisis services project was awarded OAA Cooperative Partnership funds in FY 2024 and FY 2025; however, due to the challenges in obtaining a vendor, OAA Cooperative Partnership funding has not yet been expended. In addition to the Cooperative Partnership funds, the participating Region 2 localities are providing a local match contribution based on the population represented by each locality. This funding has been committed in FY 2024, FY 2025, and FY 2026. A vendor has now been awarded a contract and the regional local match funding available for this project is sufficient to cover all FY 2026 project expenses. The OAA awards funds annually and does not award funds in excess of estimated project expenses. As a result, the Cooperative Partnership funds previously allocated to this project are not included in the OAA FY 2026 award for this project. It is expected that the OAA will award Cooperative Partnership funding for this critical project in future years. This adjustment reconciles the loss of Cooperative Partnership funding of $4,392,139 offset by an increase of $1,860,000 in funding from the participating jurisdictions in FY 2026. No positions are supported by the funding and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2026 Revised Budget Plan* for the Opioid Settlement Funds is $10,660,004.

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

**(Since the *FY 2025 Third Quarter Review*)**

**Stormwater Management**

An increase of $12,353 was appropriated to revenues and expenditures for the Stormwater Management as a result of the following adjustment:

- On May 27, 2025 (AS 25275), an increase of $12,353 to both revenues and expenditures was appropriated for the MWCOG Virginia PRISM Support Grant, 1250004-2025, as a result of an award from Metropolitan Washington Council of Governments. 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 funding is a pass-through from Virginia Department of Forestry to support ongoing efforts to manage invasive forest pests, assess previous treatment effectiveness, and protect ecologically significant tree populations. Fairfax County's Urban and Community Forestry Division will conduct tree of heaven mapping and treatment, as well as hemlock woolly adelgid (HWA) management, on designated county properties. The grant period was from January 1, 2025, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.

**Fairfax County Public Library**

An increase of $1,200 was appropriated to revenues and expenditures for the Fairfax County Public Library as a result of the following adjustment:

- On February 14, 2025 (AS 25220), an increase of $1,200 to both revenues and expenditures was appropriated for the StoryCorps One Small Step to Building Stronger, More Connected Communities Grant, 1520007-2024, as a result of an award from StoryCorps. 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 pass-through funding from Institute of Museum and Library Services will be used to purchase supplies necessary to host an ongoing One Small Step event and other supportive programming at Kings Park Library. The grant period is from January 1, 2025, through December 31, 2025. There are no positions associated with this award and no Local Cash Match is required.

**Department of Family Services**

An increase of $398,924 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On May 28, 2025 (AS 25266), an increase of $1,300 to revenues and expenditures was appropriated for the Community-Based Social Services Grant, 1670016-2025, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. Funding of $1,480,345 was previously approved on January 7, 2025, under AS 25194, bringing the total FY 2025 funding for the grant to $1,481,615. Funding for the program totaling $ 1,444,260, including $160,000 in

Local Cash Match, 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 the Senior Cool Care Program to purchase air conditioners and fans. The grant period is October 1, 2024, through September 30, 2025. There is no Local Cash Match required for this supplemental funding and there are no positions associated with this award.

- On April 11, 2025 (AS 25256), an increase of $3,000 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. This award represents supplemental funding for the previous program year. Funding of $25,575 was previously approved on June 26, 2024, under AS 25006, bringing the total FY 2025 funding for the grant to $28,575. 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 continues to provide comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The program serves teenagers over age 16 and under age 19 in foster care who are not eligible for Title IV-E payments. The grant period was from June 1, 2024, through May 31, 2025. No positions are associated with this award and no Local Cash Match is required.

- On June 20, 2025 (AS 25288), an increase of $27,500 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2026. Funding for the program totaling $24,200 was included in the FY 2025 Adopted Budget Plan. This award represents funding for the current program year. Funding of $25,575 was previously approved on June 26, 2024, under AS 25006, and $3,000 was previously approved on April 11, 2025, under AS 25256, for the previous program year, bringing the total FY 2025 funding for the grant to $56,075. 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 continues 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, 2025, through May 31, 2026. No positions are associated with this award and no Local Cash Match is required.

- On March 13, 2025 (AS 25232), an increase of $14,250 to expenditures and Local Cash Match was appropriated for the Foster and Adoptive Parent Training Grant, 1670024-2025, as a result of a reallocation approved by the Virginia Department of Social Services. Funding of $315,775, including $145,949 in Local Cash Match, was previously approved as part of FY 2024 Carryover Review, bringing the total FY 2025 funding for the grant to $330,025. 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 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 $14,250 is available from the Anticipated Local Cash Match reserve. The grant period was from June 1, 2024, through May 31, 2025. No positions are associated with this award.

- On June 3, 2025 (AS 25271), an increase of $62,523 to both revenues and expenditures was appropriated for the Educating Youth through Employment (EYE) Program Grant, 1670044-2025,

as a result of a 2025 Summer Youth Program award from the SkillSource Group, Inc. Funding for the program totaling $32,995 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 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, 2025, through September 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.

- On February 26, 2025 (AS 25214), an increase of $169,090 to both revenues and expenditures was appropriated for the Senior Community Service Employment Program Grant, 1670094-2024, as a result of an award from the SkillSource Group, Inc. (SSG). Funding for the program totaling $169,500 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 provides services to eligible jobseekers in Fairfax County under an SSG agreement with the National Council on Aging. Funding supports 2/1.5 FTE grant positions to identify and recruit participants, supervise job counseling, track data, evaluate performance, and develop strategies to increase employment and training opportunities. 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.

- On June 3, 2025 (AS 25270), an increase of $68,890 to both revenues and expenditures was appropriated for the DARS Summer Earn and Learn (SEAL) Youth Employment Program Grant, 1670105-2025. 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, 2025, through September 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.

- On June 24, 2025 (AS 25289), an increase of $52,371 to both revenues and expenditures was appropriated for the 2025 Long-Term Care Ombudsman ARPA Grant, 1670115-2025, as a result of an award from the Virginia Department for Aging and Rehabilitative Services (DARS). 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 is additional funding for the Long-Term Care Ombudsman Program that improves 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 is from June 3, 2025, through September 30, 2025. No positions are associated with this award and no Local Cash Match is required.

**Health Department**

An increase of $338,500 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On May 30, 2025 (AS 25282), an increase of $160,000 to both revenues and expenditures was appropriated for the Tuberculosis (TB) Grant, 1710004-2025, from the reserve for anticipated grant awards. Funding for the program totaling $170,000 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 funding from the Virginia Department of Health, Office of Epidemiology will support tuberculosis community outreach initiatives during the period of January 1, 2025, to December 31, 2025. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.

- On May 2, 2025 (AS 25263), an increase of $63,500 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Training and Staff Development-Track 3 Grant, 1710047-2025, 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. This pass-through funding from the U.S. Food and Drug Administration 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 April 1, 2025, through March 31, 2028. There are no positions associated with this award and no Local Cash Match is required.

- On May 2, 2025 (AS 25264), an increase of $15,000 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Mentorship Grant, 1710048-2025, 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. This pass-through funding from the U.S. Food and Drug Administration will support the Health Department as a mentor to Lord Fairfax Health District to provide guidance on building a sustainable Retail Food Standards Program. The grant period is from April 1, 2025, through March 31, 2026. There are no positions associated with this award and no Local Cash Match is required.

- On May 21, 2025 (AS26002), 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, 1710062-2025, 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 January 22, 2025, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.

**Fairfax-Falls Church Community Services Board**

An increase of $355,287 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On April 29, 2025 (AS 25261), an increase of $4,285 to both revenues and expenditures was appropriated 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 award represents supplemental funding for a prior program year. Funding of $167,339 for the current program year was previously approved on September 30, 2024, under AS 25118, bringing the total FY 2025 funding for the grant to $171,624. Funding for the program totaling $167,339 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 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 supported 3/1.5 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. There is no Local Cash Match associated with this award.

- On May 21, 2025, (AS 25276), an increase of $8,000 to both revenues and expenditures was appropriated for the Regional Mental Health Suicide Prevention Initiative Grant, 1760028-2025, 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 for the program totaling $125,000 was included in the FY 2025 Adopted Budget Plan. Funding of $125,000 was previously approved on August 9, 2024, under AS 25084, and funding of $75,000 was approved on October 14, 2024, under AS 25134, bringing the total FY 2025 funding for the grant to $208,000. 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 was July 1, 2024, through June 30, 2025. There are no positions associated with this grant and no Local Cash Match is required.

- On May 14, 2025 (AS 25268), an increase of $167,386 to both revenues and expenditures was appropriated for the Permanent Supportive Housing for Adults with Serious Mental Illness Grant, 1760047-2024, as a result of a supplemental award for a previous program year from the Department of Behavioral Health and Developmental Services. Funding of $2,350,519 was included in a Board item approved by the Board on October 8, 2024. Funding of $440,519, on October 9, 2024, and $1,910,000 on October 15, 2024, was previously appropriated under AS 25106, bringing the total funding in FY 2025 to $2,517,905. 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. This grant funds permanent supportive housing for individuals with serious mental illness and/or co-occurring substance use who are homeless, at risk of homelessness, at risk of coming in contact with the criminal justice system, and individuals leaving hospitals without a housing plan in need of supportive housing. The grant period was July 1, 2023, through June 30, 2024. There are no positions and no Local Cash Match associated with this supplemental award.

- On April 15, 2025 (AS 25260), an increase of $85,000 to both revenues and expenditures was appropriated for the State Opioid Response (SOR) Prevention Grant, 1760057-2025, as a result of a federal pass-through award from the Virginia Department of Behavioral Health and Developmental Services. Funding of $168,000 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 addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2024, to September 29, 2025. There are no positions associated with this award and no Local Cash Match is required.

- On June 12, 2025 (AS 25281), an increase of $90,616 to both revenues and expenditures was appropriated for the Region 2 Crisis Automatic Dispensing Devices (ADD) Grant, 1760115-2025, as a result of an award from the Virginia Department of Behavioral Health and Developmental 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 supports contracts with the provider of the ADDs as well as a pharmacy contractor to provide 24 hours a day, seven days a week secure medication access for patients receiving services at the crisis center. The grant period was from July 1, 2024, through June 30, 2025. There are no positions associated with this award and no Local Cash Match is required.

**Department of Neighborhood and Community Services**

An increase of $865,861 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On June 6, 2025 (AS 26001), an increase of $777,013 to revenues, expenditures, and Local Cash Match was appropriated for the Enhanced Mobility - Fairfax Mobility Access Project Grant, 1790017-2025, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). Funding for the program totaling $777,013, including $173,403 in Local Cash Match, was included in the FY 2026 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 implementation of strategies to improve the mobility and transportation options and services for older adults and individuals with disabilities in Fairfax County. The grant period is from March 4, 2025, through March 3, 2027. This funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue these positions once the grant funding has expired. The required Local Cash Match of $173,403 is available from the Local Cash Match reserve.

- On March 4, 2025 (AS 25222), an increase of $43,348 to both revenues and expenditures was appropriated for the Forest Sustainability Fund Grant, 1790051-2025, as a result of an award from Virginia Department of Forestry. 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 funding will be used to support public education and/or projects related to outdoor recreation or forest conservation. There are no positions and no Local Cash Match associated with this award.

- On February 27, 2025 (AS 25218), an increase of $45,500 to revenues, expenditures, and Local Cash Match was appropriated for the Urban Agriculture Roadmap Project Grant, 1790061-2025, as a result of an award from the Virginia Department of Agriculture & Consumer 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 create a roadmap for facilitating more locally produced food in Fairfax County and the City of Fairfax. The investigation and results of the Northern Virginia Soil and Water Conservation District Urban Agriculture Roadmap Work Group's efforts will help provide meaningful data and recommendations to both jurisdictions for their larger policy and regulatory considerations. The grant period is from July 1, 2024, through June 30, 2026. Local Cash Match in the amount of $8,500 is available from the Local Cash Match reserve for unanticipated grant awards. There are no positions associated with this award.

**Circuit Court and Records**

An increase of $21,451 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On March 11, 2025 (AS 25234), an increase of $21,451 to both revenues and expenditures was appropriated for the Virginia Circuit Court Records Preservation Program Grant, 1800003-2025, 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 $2,418,419 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On July 1, 2025 (AS 25298), an increase of $2,418,419 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.

**Police Department**

An increase of $159,440 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustments:

- On March 11, 2025 (AS 25216), an increase of $118,440 to both revenues and expenditures was appropriated for the JAG Fairfax County Police Department (FCPD) Equipment Grant, 1900014-2025, as a result of an award from the U.S. Department of Justice. Funding for the program totaling $136,270 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 a broad range of activities to prevent and control crime as well as to improve the criminal justice system. The time period for this award is October 1, 2023, through September 30, 2027. No positions are supported by this grant and no Local Cash Match is required.

- On April 9, 2025 (AS 25255), an increase of $41,000 to both revenues and expenditures was appropriated for the CIT Marcus Alert Grant Program, 1900045-2025, 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 supports the County's Co-Responder Program and the implementation of the Marcus Alert, which is a Virginia law that requires 9-1-1, crisis call centers, law enforcement, and behavioral health agencies to improve responses to individuals experiencing behavioral health crises. The grant period was from July 1, 2024, through June 30, 2025. No Local Cash Match is required and there are no grant positions supported by this grant.

**Fire and Rescue Department**

An increase of $923,540 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On April 14, 2025 (AS 25246), an increase of $915,214 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2025. Funding for the program totaling $920,733 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 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.

- On June 13, 2025 (AS 25267), an increase of $8,326 to both revenues and expenditures was appropriated for the Virginia Fire Services Board Mini Grant, 1920124-2025, as a result of an award from the Virginia Department of Fire Programs on behalf of the Virginia Fire Services Board. 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 funding will be used to purchase personal flotation devices. The grant period is from April 4, 2025, through July 1, 2026. There are no positions associated with this award and no Local Cash Match is required.

**Department of Public Safety Communications**

An increase of $14,000 was appropriated to revenues and expenditures for the Department of Public Safety Communications as a result of the following adjustments:

- On February 21, 2025 (AS 25227), an increase of $13,000 to both revenues and expenditures was appropriated for the Virginia E-911 Public Safety Answering Point (PSAP) Education Program - Multi-Jurisdiction PEP Project, 1950004-2025, as a result of the receipt of additional funding from the Virginia E-911 Services Board for the current program year. Funding of $60,000 was previously approved on August 29, 2024, under AS 25065, bringing the total FY 2025 funding for the grant to $73,000. Funding for the program totaling $60,000 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 funding will support multi-jurisdictional training opportunities on topics related to public

safety and 9-1-1 Centers. There are no positions associated with this supplemental award and no Local Cash Match is required.

- On February 21, 2025 (AS 25228), an increase of $1,000 to both revenues and expenditures was appropriated for the Virginia E-911 PSAP Education Program - Individual PEP Project, 1950005-2025, as a result of additional funding from the Virginia E-911 Services Board. Funding for the program totaling $4,000 was included in the FY 2025 Adopted Budget Plan. This award represents supplemental funding for the current program year. Funding of $4,000 was previously approved on August 29, 2024, under AS 25066, bringing the total FY 2025 funding for the grant to $5,000. 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 will support training and professional development opportunities for Fairfax County call-takers and dispatchers in the 9-1-1 Center. There are no positions associated with this award and no Local Cash Match is required.

**Emergency Preparedness**

An increase of $4,668,590 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On April 7, 2025 (AS 25215), an increase of $1,375,367 to both revenues and expenditures was appropriated for the Intelligence Analysis (PD) Grant, 1HS0039-2024, as a result of an award from the District of Columbia Homeland Security and Emergency Management Agency. Funding for the program totaling $1,375,367 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 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 contracted intelligence analysts who support the National Capital Region. The award period is from September 1, 2024, through June 30, 2026. There are no positions associated with this award and no Local Cash Match is required.

- On March 25, 2025 (AS 25225), an increase of $460,000 to both revenues and expenditures was appropriated for the Geospatial Data Exchange and Index (GDX) (DIT) Program, 1HS0086-2025, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). Funding for the program totaling $385,000 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. 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 26, 2025 (AS 25226), an increase of $381,286 to both revenues and expenditures was appropriated for the Identity and Access Management Services (IAMS) (DIT) Program, 1HS0087-2025, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). Funding for the program totaling $355,350 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 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 April 7, 2025 (AS 25223), an increase of $2,251,937 to both revenues and expenditures was appropriated for the Mobile Automated Fingerprint Identification System (AFIS) (PD) Grant, 1HS0088-2025, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). Funding for the program totaling $2,238,795 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 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.

- On April 7, 2025 (AS 25212), an increase of $200,000 to both expenditures and revenues was appropriated for the UASI Cybersecurity Critical Infrastructure Analyst (PD) Grant, 1HS0091-2024, as a result of an award from the U.S. Department of Homeland Security. Funding for the program totaling $200,000 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 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, 2024, through June 30, 2026. There are no positions or Local Cash Match associated with this award.

**COVID-19 Funding**

An increase of $86,228 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On February 14, 2025 (AS 25180), an increase of $58,728 to both revenues and expenditures was appropriated for the COVID Community Health Worker Vaccine Equity Grant, 1CV7116-2025, as a result of an award from the Virginia Department of Health, Office of Epidemiology. 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 supported COVID-19 vaccination education, outreach, and/or administration in the community. The grant period was 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 5, 2025 (AS 25231), an increase of $27,500 to both revenues and expenditures was appropriated for the Virginia Crisis Intervention Team (CIT) Training Grant, 1CV7613-2025, as a result of an award from the Virginia Crisis Intervention Team Coalition. 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 will support local CIT trainings as well as the professional development of CIT instructors. The grant period is January 1, 2025, to December 31, 2026. There are no positions associated with this award and no Local Cash match is required.

***FY 2025 Carryover Review***

# FEDERAL/STATE GRANT FUND

**Attachment V**

## FUND STATEMENT

| Category | FY 2025 Estimate | FY 2025 Actual | Increase (Decrease) (Col. 2-1) | FY 2026 Adopted Budget Plan | FY 2026 Revised Budget Plan | Increase (Decrease) (Col. 5-4) |
|---|---|---|---|---|---|---|
| **Beginning Balance[1]** | **$95,213,658** | **$95,213,658** | **$0** | **$742,265** | **$122,060,394** | **$121,318,129** |
| Revenue: | | | | | | |
| Federal Funds | $214,052,346 | $91,589,806 | ($122,462,540) | $0 | $194,582,586 | 194,582,586 |
| State Funds | 121,629,847 | 81,618,435 | (40,011,412) | 0 | 77,963,016 | 77,963,016 |
| Other Revenue | 25,784,840 | 14,214,397 | (11,570,443) | 0 | 9,272,640 | 9,272,640 |
| Other Match | 903,514 | 454,754 | (448,760) | 0 | 9,694,404 | 9,694,404 |
| Reserve for Estimated Grant Funding | 29,577,062 | 0 | (29,577,062) | 145,741,986 | 145,038,376 | (703,610) |
| Total Revenue | $391,947,609 | $187,877,392 | ($204,070,217) | $145,741,986 | $436,551,022 | $290,809,036 |
| Transfers In: | | | | | | |
| General Fund (10001) | | | | | | |
| Local Cash Match | $5,084,920 | $5,084,920 | $0 | $0 | $388,762 | $388,762 |
| Reserve for Estimated Local Cash Match | 0 | 0 | 0 | 5,287,443 | 4,898,681 | (388,762) |
| Total Transfers In | $5,084,920 | $5,084,920 | $0 | $5,287,443 | $5,287,443 | $0 |
| **Total Available** | **$492,246,187** | **$288,175,970** | **($204,070,217)** | **$151,771,694** | **$563,898,859** | **$412,127,165** |
| Expenditures: | | | | | | |
| COVID-19 Funding | $66,336,555 | $7,144,009 | ($59,192,546) | $0 | $57,407,156 | $57,407,156 |
| COVID-19 FEMA Public Assistance | 1,412,384 | 13,619 | (1,398,765) | 0 | 1,398,765 | 1,398,765 |
| Opioid Settlement Funds | 14,856,626 | 1,904,875 | (12,951,751) | 0 | 10,660,004 | 10,660,004 |
| Emergency Preparedness[2] | 24,747,852 | 12,526,978 | (12,220,874) | 0 | 11,700,587 | 11,700,587 |
| Department of Vehicle Services | 320,700 | 0 | (320,700) | 0 | 320,700 | 320,700 |
| Office of Elections | 188,709 | 0 | (188,709) | 0 | 0 | 0 |
| Dept. of Public Works & Environmental Servi | 1,361,224 | 0 | (1,361,224) | 0 | 932,353 | 932,353 |
| Economic Development Authority | 1,700,000 | 0 | (1,700,000) | 0 | 1,600,000 | 1,600,000 |
| Dept. of Housing and Community Developme | 4,073,107 | 1,628,181 | (2,444,926) | 0 | 2,444,926 | 2,444,926 |
| Office of Human Rights | 609,902 | 230,057 | (379,845) | 0 | 379,845 | 379,845 |
| Department of Transportation | 63,102,057 | 11,287,638 | (51,814,419) | 0 | 160,781,815 | 160,781,815 |
| Park Authority | 573,704 | 471,674 | (102,030) | 0 | 102,030 | 102,030 |
| Fairfax County Public Library | 1,200 | 0 | (1,200) | 0 | 1,200 | 1,200 |
| Department of Family Services | 25,244,474 | 13,491,104 | (11,753,370) | 0 | 13,044,508 | 13,044,508 |
| Health Department | 6,182,707 | 6,516,450 | 333,743 | 0 | 1,664,026 | 1,664,026 |
| Fairfax-Falls Church Community Services B | 121,662,571 | 31,029,394 | (90,633,177) | 0 | 81,396,686 | 81,396,686 |
| Dept. Neighborhood and Community Service | 71,183,708 | 57,403,923 | (13,779,785) | 0 | 15,325,174 | 15,325,174 |
| Circuit Court and Records | 42,721 | 21,270 | (21,451) | 0 | 21,451 | 21,451 |
| Juvenile and Domestic Relations District Cou | 25,002 | 22,358 | (2,644) | 0 | 2,644 | 2,644 |
| Commonwealth's Attorney | 683,709 | 11,186 | (672,523) | 0 | 672,523 | 672,523 |
| General District Court | 1,141,888 | 825,099 | (316,789) | 0 | 299,709 | 299,709 |
| Police Department | 8,427,973 | 3,347,960 | (5,080,013) | 0 | 13,411,550 | 13,411,550 |
| Office of the Sheriff | 533,786 | 77,284 | (456,502) | 0 | 456,502 | 456,502 |
| Fire and Rescue Department | 30,911,500 | 17,783,521 | (13,127,979) | 0 | 23,117,978 | 23,117,978 |
| Department of Public Safety Communications | 524,400 | 345,980 | (178,420) | 0 | 32,020 | 32,020 |
| Department of Animal Sheltering | 162,864 | 33,016 | (129,848) | 0 | 129,848 | 129,848 |
| Unclassified Administrative Expenses | 45,492,599 | 0 | (45,492,599) | 151,029,429 | 165,852,594 | 14,823,165 |
| Total Expenditures | $491,503,922 | $166,115,576 | ($325,388,346) | $151,029,429 | $563,156,594 | $412,127,165 |
| **Total Disbursements** | **$491,503,922** | **$166,115,576** | **($325,388,346)** | **$151,029,429** | **$563,156,594** | **$412,127,165** |
| **Ending Balance[3]** | **$742,265** | **$122,060,394** | **$121,318,129** | **$742,265** | **$742,265** | **$0** |

***FY 2025 Carryover Review***

# FEDERAL/STATE GRANT FUND

**Attachment V**

[1] The *FY 2026 Revised Budget Plan* Beginning Balance reflects $20,892,969 in Local Cash Match carried over from FY 2025. This includes $4,977,432 in Local Cash Match previously appropriated to agencies but not yet expended, $11,714,942 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** **$59,467,949**

FY 2026 expenditures are recommended to increase $59,467,949 to appropriate the full balance of the fund. The increase is due to $55,909,590 from the carryover of unexpended project balances and the unspent appropriated reserve, $2,558,359 due to greater than anticipated interest earnings received in FY 2025, and $1,000,000 in anticipated interest earnings in FY 2026. FY 2026 expenditures reflect $785,359 in remaining balances previously appropriated to approved projects, and the appropriated reserve of $58,682,590 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 2026, 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 Coronavirus State and Local Fiscal Recovery Funds.

FY 2025 actual expenditures reflect a decrease of $55,909,590, or 98.4 percent, from the *FY 2025 Revised Budget Plan* amount of $56,818,827. This variance is due to unexpended project balances of $885,359, and the balance of the Appropriated Reserve of $55,024,231. Actual revenues in FY 2025 total $3,558,359, an increase of $2,558,359, or 255.8 percent, over the FY 2025 estimate of $1,000,000 due to higher than anticipated interest earnings.

It should be noted that project AFID Grant - Beanstalk (2G16-003-000) is closed out as part of the *FY 2025 Carryover Review*. In spring 2025, Beanstalk notified the Virginia Department of Agriculture and Consumer Services (DACS) that they would not be meeting the established targets for their AFID Grant. As no grant funds had been disbursed, the grant was terminated, and all associated funds are de-obligated from Fairfax County and DACS. As a result, the project is canceled in Fund 10015, Economic Opportunity Reserve. The full project balance of $100,000 is returned to the appropriated reserve as part of *FY 2025 Carryover Review*.

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| AFID Grant - Beanstalk (2G16-003-000) | ($100,000) | Decrease due to project cancellation. The full balance of the project is returned to the appropriated reserve as part of the *FY 2025 Carryover Review*. |
| **Total** | **($100,000)** | |

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $0.

**Fund 10040, Information Technology Projects** **$63,738,440**

FY 2026 expenditures are recommended to increase $63,738,440 due to the carryover of unexpended project balances of $55,545,967, a General Fund Transfer of $6,313,305 to support new and continuing IT projects, and the appropriation of $1,879,168 in additional revenue received in FY 2025. Adjustments related to revenue include an increase of $1,363,147 in interest income, $193,441 in Technology Trust Fund revenue, $183,455 in Court Public

Access Network (CPAN) subscription revenue, $123,140 in electronic summons revenue, and $15,985 in Land Record fees.

FY 2025 Actual Expenditures reflect a decrease of $55,545,967, or 66.2 percent, from the *FY 2025 Revised Budget Plan* level of $83,903,778, reflecting unspent project balances carried over into FY 2026.

FY 2025 Actual Revenues total $2,496,504, 304.4 percent above the FY 2025 Estimate of $617,336, 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 2026 ending balance is projected to be $0.

The following adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Athletic Facilities Scheduling System (IT-000073) | $330,000 | This project will replace the legacy system used by the Department of 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) | 193,441 | Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees. |
| Circuit Court Case Management System (2G70-021-000) | 199,440 | 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. |
| Cyber Security Enhancement Initiative (2G70-052-000) | 650,000 | Supports continuation of the County's Cyber Security program. |
| DIT Tactical Initiatives (2G70-015-000) | 263,147 | Supports flexibility to respond to unanticipated and otherwise unfunded technology needs. |
| Electronic Summons and Court Scheduling (2G70-067-000) | 123,140 | This project provides maintenance and supports the e-summons program in the Police Department. |
| Enterprise Architecture Tool Implementation and Support (IT-000078) | 550,000 | This project supports the development of a tool for DIT to manage the strategic alignment of technology infrastructure with business objectives, driving efficiency, innovation, and strategic alignment across the organization, enhancing governance activities to meet DIT' strategic goals and handle growing demands. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Facility Maintenance Management (2G70-040-000) | 610,000 | This project supports the Facilities Management Department's (FMD) effort to implement, enhance and maintain software modules within the product platform umbrella. The new Capital Planning and Project Management (CPPM) software will allow the division to transition to a unified digital platform that can compile information in one centralized, shareable, and accessible location for long-term capital planning, budgeting, resource allocation and reporting on data and metrics. |
| Identity Access Management Tool Migration (IT-000075) | 1,500,000 | This project supports the replacement of the Enterprise Identity Access Management solution. The existing software is no longer supported and needs to be replaced by identifying and implementing new software across the enterprise. |
| Information Technology Training (2G70-006-000) | 150,000 | This project supports essential IT training required to maintain staff technical skills and required certification. |
| Jail Management System (IT-000047) | 1,000,000 | The Jail Management System project supports a multiphase replacement of the current legacy Sheriff Inmate Management System which is near end-of-life. The proposed Jail Management System will provide an integrated and comprehensive solution with access to real-time inmate information, reduce redundant manual paper processes, increase efficiencies with digitized work queues to streamline inmate processing and digital displays for real-time status updates on booking and release processes, streamline risk assessments, improve inmate management with barcodes and scanning, interfaces with critical state and local systems, and provide improved system availability, security, data integrity and electronic backup to safeguard records. |
| Portfolio Management Digitization (IT-000077) | 400,000 | This project will implement a robust portfolio management project within DIT in order to enable effective oversight of programs and projects. |
| Recreation Activity Reservation System (IT-000076) | 1,000,000 | This project supports development of a solution to replace the current Fairfax County Park Authority (FCPA) registration system with a tool that is better suited to the scale of operations with improved reporting and analytics and capabilities to provide dynamic support for equity-based initiatives. |
| Sheriff's Office Electronic Health Records Implementation (IT-000066) | 54,000 | 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 Office of the Sheriff Medical staff and the Fairfax-Falls Church Community Service Board (CSB) Behavioral Health staff toward better outcomes for inmates. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Sheriff's Office Inmate Tracking System (IT-000074) | 179,305 | In order to stay compliant with the current Office of the Sheriff accreditations, implementation of electronic monitoring of inmates is required. The Office of the Sheriff is exploring the use of a system that is successfully being used in many other local jurisdictions in the state, designed to streamline inmate tracking, improve staff productivity, and enhance overall safety within correctional facilities. |
| Tax System Modernization Project (2G70-069-000) | 990,000 | This project supports modernization of a 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** | **$8,192,473** | |

## *Debt Service Funds*

**Fund 20000, Consolidated County and Schools Debt Service** **$554,258**

FY 2026 expenditures are recommended to increase $554,258 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2026 - FY 2030 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2035).

A Transfer Out of $1,000,000 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, Herndon and Innovation Center Station Metrorail Station Parking Garages.

FY 2026 revenues are recommended to remain the same as the FY 2026 Adopted Budget Plan. FY 2026 also includes a Transfer In of $73,388 from Fund 30010, General Construction and Contributions, related to the redevelopment of the Lewinsville senior housing and human services facility. This project is now complete. 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 2026 includes a Transfer In of $3,213,867 from Fund S10000, Public School Operating, related to the debt service payment for the Schools Administrative Building.

FY 2025 actual expenditures reflect a decrease of $2,143,888, or 0.6 percent, from the *FY 2025 Revised Budget Plan* amount of $366,457,664. This is due to lower than anticipated debt service payments and cost of issuance expenses associated with bond sales.

Actual revenues in FY 2025 total $1,932,177, a decrease of $461,423, or 19.3 percent, from the FY 2025 estimate of $2,393,600 primarily due to lower than anticipated Build America Bonds Subsidy revenue.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $0.

# OTHER FUNDS DETAIL

## *Capital Project Funds*

**Fund 30000, Metro Operations and Construction** **($3,000,000)**

FY 2026 expenditures are recommended to decrease $3,000,000 to align with the County's required capital subsidy included in the Washington Metropolitan Area Transit Authority's FY 2026 Approved Budget. Capital subsidy expenses are supported by the sale of bonds, and this adjustment reduces the required bond sales by a commensurate amount.

FY 2025 actual expenditures reflect no change from the *FY 2025 Revised Budget Plan* amount of $103,357,196. It should be noted that the County received a credit of $32,349,639 towards the required operating subsidy due to additional support included for Metro in the Commonwealth's Biennial Budget for FY 2025 and FY 2026.

Actual revenues in FY 2025 total $181,913,930, a decrease of $30,849,217, or 14.5 percent, from the FY 2025 estimate of $212,763,147. The decrease is attributable to the support from the Commonwealth described above. The additional support the Commonwealth provided relieved local sources from having to address a significant share of the increases to jurisdictional operating subsidies in FY 2025.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $0.

**Fund 30010, General Construction and Contributions** **$253,185,172**

FY 2026 expenditures are recommended to increase $253,185,172 due to the carryover of unexpended project balances in the amount of $279,024,491 and a net reduction of $25,839,319. This adjustment includes an increase to the General Fund transfer of $3,276,522 including: $2,126,522 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, $150,000 to support increased costs associated with confederate road sign replacements, and $1,000,000 for building improvements at the Workhouse Campus.

The adjustment also includes the appropriation of $4,277,455 in revenues received in FY 2025, including: $2,000,000 in bond premium associated with the January 2025 bond sale; $88,000 in Developer Default revenues; $201,112 in higher than anticipated Developer Streetlight Program revenue; $23,100 in revenue received for rent of real estate; $22,297 in Emergency Directive Program revenue; $4,668 in Grass Mowing Directive Program revenue; $81,216 in Minor Streetlight Upgrades Program revenue; $2,250 in refunded application fees associated the North County Study; $71,018 in abatement collections associated with Strike Force Blight Abatement Program; $1,728,274 in interest associated with Economic Development Authority (EDA) Bonds financing the Tysons Community Center; and $55,520 in revenues from the City of Fairfax associated with the Willard Health Center. This increase is partially offset by a decrease of $3,202,836 in FY 2026 associated with Athletic Service Fee revenues which are now reflected in Fund 40400, Park General Operations and Capital.

In addition, the adjustment includes the appropriation of $16,500,000 transferred in from Fund 40040, Fairfax-Falls Church Community Services Board, to support the purchase and subsequent renovation of an existing building for the Adult Crisis Care center, the construction of a new Youth Treatment facility collocated at the Tim Harmon Campus, and building infrastructure and site improvements at the Crossroads facility.

These increases are partially offset by a decrease of $46,690,460 which includes a decrease of $1,277,917 to account for proffer contributions not received for completed turf field development projects and a Transfer Out of $45,412,543 in project balances to Fund 40400, Park General Operations and Capital.

Finally, an amount of $191,441 in higher than anticipated Athletic Service Fee revenue received in Fund 30010 is transferred to Fund 40400 to support the Athletic Field and Sports Program, and $73,388 in interest revenues

associated with the Lewinsville Redevelopment project is transferred to Fund 20000, Consolidated County and Schools Debt Service. The Lewinsville Redevelopment project is complete, and all remaining interest payments must be transferred to Fund 20000 to offset debt payments associated with the project.

The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| ADA Compliance – Parks (PR-000083) | ($1,161,678) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Adult Crisis Care Facility (HS-000073) | 9,000,000 | Increase necessary to support the renovation of approximately 13,500 square feet of an existing building to accommodate 16 recliners for a crisis stabilization program for adults. The renovation includes supporting spaces, such as de-escalation and calming rooms, medical evaluation rooms, pharmaceutical storage, administrative workspaces, and public and law enforcement entrances. |
| Athletic Fields – APRT Amenity Maintenance (2G79-220-000) | (109,624) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Fields – Equipment & Improvements (PR-000144) | (27,748) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Fields – FCPS Field Maintenance (2G51-001-000) | (1,670,426) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Fields – FCPS Lighting Upgrades (PR-000082) | (581,146) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Athletic Fields – Girls Softball Equity - Capital (PR-000161) | (1,538,081) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Fields – Girls Softball Equity (2G51-055-000) | (426,943) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Fields – Park Field Maintenance (2G51-002-000) | (3,653,393) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Services Fee - Custodial Support (2G79-219-000) | (603,000) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Services Fee – FCPS Diamond Fields (2G51-003-000) | (1,496,311) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Services Fee – Sports Scholarships (2G79-221-000) | (498,643) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Athletic Services Fee - Turf Field Development (PR-000080) | (898,333) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Athletic Services Fee - Turf Field Replacement (PR-000097) | (6,205,654) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Capital Sinking Fund for County Roads (RC-000001) | 708,841 | 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) | (10,273,131) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Capital Sinking Fund for Revitalization (CR-000007) | 425,304 | 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. |
| Capital Sinking Fund for Walkways (ST-000050) | 992,377 | 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. |
| Confederate Name Changes – Parks (PR-000159) | (323,724) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Confederate Name Changes – Roads (2G40-204-000) | 150,000 | Increase necessary to support the revised estimate for the contract with the Virginia Department of Transportation to replace large overhead highway signs on Route 29 and Route 50 in Fairfax County. The Board of Supervisors previously requested that the Commonwealth Transportation Board change the road names and committed that the County would pay for the cost of replacing the signage. |
| Contingency – Bonds (2G25-090-000) | (3,000,000) | Decrease necessary to appropriate bond premium of $2,000,000 received in FY 2025 associated with the January 2025 bond sale. This increase is offset by a decrease of $5,000,000 to support cost escalation associated with the Willard Health Center project. |
| Contingency – General Fund (2G25-091-000) | (1,277,917) | Decrease necessary to account for proffers not received for turf field development. Proffer revenue was anticipated to be received from a variety of developers to support turf field development at Fairfax County Public Schools that did not have turf fields. All turf fields have now been installed and some of the proffer funds have not been received. Funding is offset by the Fund Contingency and if future proffers are received, the Contingency will be replenished. |
| Crossroads Renovation – 2020 (HS-000050) | 5,000,000 | Increase necessary to support the replacement of the plumbing and sprinkler systems, kitchen renovation, and site improvements. The Department of Public Works and Environmental Services (DPWES) has completed an assessment and evaluated the impact of a recent infrastructure failure that occurred at the existing facility. There is significant deterioration in multiple areas of the plumbing system and sprinkler system behind the walls and above ceilings throughout the facility. The existing kitchen area, which was not originally included in the renovation, was assessed for water damage, which identified leaks and code compliance issues with regards to outdated equipment and infrastructure. |
| Developer Defaults (2G25-020-000) | 88,000 | Increase necessary to appropriate Developer Default revenues received in FY 2025. The Developer Default Program supports the completion of public facilities near private development projects on which developers have defaulted. |
| Developer Streetlight Program (2G25-024-000) | 201,112 | Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2025. 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. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| DPWES Transportation Maintenance (2G25-129-000) | 23,100 | Increase necessary to appropriate rental fees collected in FY 2025 associated with the Crossroads Interim Park Agreement between Fairfax County Park Authority and Columbia Crossroads, L.P. |
| Emergency Directive Program (2G25-018-000) | 22,297 | Increase necessary to appropriate revenue received in FY 2025 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, 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. |
| Grass Mowing Directive Program (2G97-002-000) | 4,668 | Increase necessary to appropriate revenue received in FY 2025 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. |
| Minor Streetlight Upgrades (2G25-026-000) | 81,216 | Increase necessary to appropriate revenues received in FY 2025 associated with minor streetlight improvements. |
| North County Study (2G25-079-000) | 2,250 | Increase necessary to appropriate revenue associated with a design review board application fee refund. |
| Park Infrastructure Improvements – 2016 (PR-000134) | (1,893,303) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Park Playground Assessment (2G51-054-000) | (100,324) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Bamboo Mitigation (2G51-051-000) | (1,008,673) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Parks – Building/Structures Reinvestment (PR-000109) | (1,883,055) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Cemetery Enhancements (2G51-060-000) | (242,980) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – CIP Projects (PR-000153) | (3,643,474) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Forestry Maintenance (2G51-056-000) | (1,073,000) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Grounds Maintenance (2G51-006-000) | (441,975) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Infrastructure/Amenities Upgrades (PR-000110) | (1,690,574) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks – Preventative Maintenance and Inspections (2G51-007-000) | (738,513) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Parks – Wakefield Park Pickleball Courts (PR-000165) | (2,651) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks Equipment – Zero Waste Initiative (PR-000163) | (322,082) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Parks Rec Center Renewal/Upgrades (PR-000164) | (5,874,421) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Patriot Park North Playground (PR-000151) | (4,530) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |
| Strike Force Blight Abatement (2G97-001-000) | 71,018 | Increase necessary to appropriate abatement revenue received in FY 2025 associated with the Strike Force Blight Abatement project. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas. |
| Sully Site Educational Initiatives (2G51-053-000) | (227,991) | Decrease due to the transfer of remaining balances in this project to Fund 40400, Park General Operations and Capital. This new fund will establish a centralized Parks Special Revenue Fund, providing greater transparency and operational/capital realignment for parks staff, the Board, the Park Board, and the public. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Tysons Community Center (CC-000026) | 1,728,274 | Increase necessary to appropriate interest earned in FY 2025 on EDA bonds issued to finance the Tysons Community Center. This interest is required to be applied to project costs or transferred to Debt Service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund. |
| Willard Health Center – 2020 (HS-000051) | 5,055,520 | Increase necessary to appropriate revenue of $55,520 received in FY 2025 from the City of Fairfax for their portion of the architectural and engineering services associated with the Willard Health Center. Funding of $5,000,000 is reallocated from Fund Contingency to support higher than anticipated costs associated with market escalation, additional sustainability goals of Net Zero, and LEED Gold certification. 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 full design and permitting for the first phase of improvements to Buildings W-1, W-12, W-17, and W-18 in order to stabilize these four buildings and repair the existing building envelope to prevent further deterioration of this historic asset. |
| Youth Treatment Facility (HS-000072) | 2,500,000 | Increase necessary to support the design phase of this new Youth Treatment Facility. Funding will support construction of a new, approximately 26,000 square foot facility collocated at the Tim Harmon Campus, to provide mental and substance treatment services for youth patients including short term crisis stabilization for individuals with severe and persistent mental illness, and for individuals with substance use disorders. The facility will include supporting spaces such as medical evaluation rooms, dining areas and kitchen, de-escalation and calming rooms, pharmaceutical storage, administrative workspaces, and public and law enforcement entrances. |
| **Total** | **($25,839,319)** | |

**Fund 30015, Environmental and Energy Program** **$40,097,021**

FY 2026 expenditures are recommended to increase $40,097,021 due to the carryover of unexpended project balances in the amount of $32,467,075 and an adjustment of $7,629,946. This adjustment includes an increase to

the General Fund transfer in the amount of $6,600,000 to support environmental initiatives and the appropriation of revenues received in FY 2025 in the amount of $1,029,946. The following adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| CECAP (2G02-033-000) | ($1,447,110) | Decrease necessary to reallocate funding to several larger projects and programs that support the goals of the Community-wide Energy and Climate Action Plan (CECAP). These projects 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 Charge Up Fairfax, Energy Conservation Assistance Program, Green Business Partners, Resilient Fairfax, and the Tree Canopy Program. |
| Charge Up Fairfax (2G02-044-000) | 675,000 | Increase necessary to reallocate funding from CECAP to support the Charge Up Fairfax Program. This Program helps facilitate at-home electric vehicle charging by residents of multifamily residential communities, particularly homeowners associations and condominium associations. |
| Climate Action Implementation (2G02-042-000) | (229,890) | Decrease necessary to reallocate funding to various projects and programs that support the goals of the Climate Action Plan. These projects 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 Charge Up Fairfax, Energy Conservation Assistance Program, Green Business Partners, Resilient Fairfax, and the Tree Canopy Program. |
| Contingency (2G02-034-000) | 8,094 | Increase necessary to appropriate miscellaneous revenue received during FY 2025. This funding is attributed to rebates and refunds associated with implemented energy projects. |
| County – Energy Efficiency and Renewables (2G02-035-000) | 1,500,000 | Increase necessary 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 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. Projects have been identified via Investment Grade Audits (IGAs) completed at six sites in spring 2025. |
| EV Stations (GF-000063) | 23,005 | Increase necessary to appropriate revenue received during FY 2025. This revenue is associated with the public's use of Electric Vehicle (EV) charging stations located at County |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| | | facilities. This funding will support the continued installation of EV charging stations at County properties. |
| Green Business Partners (2G02-046-000) | 150,000 | Increase necessary to reallocate funding from CECAP to support a thriving, resilient business community working to reduce greenhouse gas emissions and promote sustainability to meet the goals of the climate action plans. The Green Business Partners Program aims to partner with the business community to achieve CECAP goals. |
| LED Streetlights (GF-000065) | 400,200 | Increase necessary to appropriate revenues of $200 received in FY 2025 associated with a refund from Dominion Power. In addition, funding of $400,000 will support the next phase of the LED streetlight conversion program. All previously identified standard streetlights are scheduled to be converted by Dominion Power during FY 2026. This additional funding will provide for the conversion of 189 non-standard streetlights in the Tyson Corridor and continue the County's mission of energy savings. |
| Parks – Energy Efficiency and Renewables (2G51-057-000) | 4,500,000 | Increase necessary 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 energy audits to identify energy-saving opportunities at existing facilities and the implementation of energy retrofits at those facilities. Roof solar projects were identified via Investment Grade Audits (IGAs) at Cub Run Rec Center and Mount Vernon Rec Center. In most cases, solar should be installed within four or five years of roof replacement and both of these facilities have undergone recent roof replacements. Increased funding will help ensure a solar project can be completed within that timeframe. |
| Parks Water Chestnut Control (2G51-048-000) | (131,865) | Decrease necessary to reallocate funding to a new project to better align the responsibilities associated with the water chestnut early detection rapid response control program. This program is designed to suppress the spread and reduce the fruiting of this invasive species. |
| Plastic Bag Tax Projects (2G02-041-000) | 998,647 | Increase necessary to appropriate additional revenues received in FY 2025 associated with the plastic bag tax. In September 2021, the Board of Supervisors adopted an ordinance to enact a $0.05 tax 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 |

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| | | 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. |
| Residential Energy Program (2G02-043-000) | 200,000 | Increase necessary to support this program and continue the implementation of CECAP goals. This program was established to fund the projects and initiatives addressing energy efficiency and clean energy in the residential sector of the community. Funding will support consultants to fully launch Energy Compass. This program actively engages with residents in single-family residential homes, through a concierge-type service, and creates synergies with Sustain Fairfax and a state-wide program offered by Virginia Energy. Consultants will serve as "energy navigators" guiding residents through a decision-making process on energy saving measures for their homes. |
| Resilient Fairfax (2G02-047-000) | 500,000 | Increase necessary to reallocate funding of $500,000 from CECAP to support the Resilient Fairfax Program. Resilient Fairfax is a program to help Fairfax County adapt and become more resilient to changing climate-related conditions, such as extreme heat, severe storms, and flooding. |
| Sustain Fairfax (2G02-050-000) | 200,000 | Increase necessary to reallocate funds from CECAP to support the Sustain Fairfax Program. Sustain Fairfax is the central public outreach campaign and funding will provide for general public outreach activities. |
| Tree Canopy Program (2G02-048-000) | 152,000 | Increase necessary to reallocate funds from CECAP to support this program which facilitates partnerships with homeowners, condominium associations, and nonprofit organizations to promote tree plantings and maintenance of native plants. |
| Water Chestnut Control (2G02-049-000) | 131,865 | Increase necessary to better align the responsibilities associated with the water chestnut early detection rapid response control program which is designed to suppress the spread and reduce the fruiting of this invasive species. |
| **Total** | **$7,629,946** | |

**Fund 30020, Infrastructure Replacement and Upgrades** **$137,494,683**

FY 2026 expenditures are recommended to increase $137,494,683 due to the carryover of unexpended project balances in the amount of $121,722,419 and an adjustment of $15,772,264. This adjustment includes an increase to the General

# OTHER FUNDS DETAIL

Fund transfer of $15,379,566, including: $9,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and $6,379,566 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of $392,698 received in FY 2025 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Capital Sinking Fund for Facilities (GF-000029) | $6,379,566 | 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. The 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) | 9,000,000 | 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. In addition, this amount includes $4,000,000 to support the replacement of the security system at the Courthouse to ensure the safety and security of the facility moving forward. |
| MPSTOC County Support for Renewal (2G08-008-000) | 269,155 | Increase necessary to appropriate revenues received in FY 2025. 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) | 123,543 | Increase necessary to appropriate revenue received in FY 2025. 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. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| **Total** | **$15,772,264** | |

**Fund 30030, Library Construction** **$73,601,079**

FY 2026 expenditures are recommended to increase $73,601,079 due to the carryover of unexpended project balances in the amount of $69,942,024 and the appropriation of $3,659,055 in revenues received in FY 2025. These revenues include $2,250,000 in bond premium associated with the January 2025 bond sale and $1,409,055 in revenues from the Town of Vienna associated with the Patrick Henry Community Library. The following adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Contingency-Bonds (5G25-057-000) | $2,250,000 | Increase necessary to appropriate bond premium received in FY 2025 associated with the January 2025 bond sale. |
| Patrick Henry Community Library – 2020 | 1,409,055 | Increase necessary to appropriate revenues received in FY 2025 from the Town of Vienna for their portion of the Patrick Henry Community Library project. This is a joint development project between the County and the Town of Vienna for a replacement library and an additional parking structure for the library and the Town. |
| **Total** | **$3,659,055** | |

**Fund 30040, Contributed Roadway Improvements** **$52,471,208**

FY 2026 expenditures are recommended to increase $52,471,208 due to the carryover of unexpended project balances in the amount of $41,633,731 and other adjustments of $10,837,477. This adjustment is based on developer contributions received in FY 2025 in the amount of $8,482,499 and interest earnings of $2,354,978. 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) | $41,967 | Increase necessary to appropriate interest earnings received in FY 2025. |
| Countywide Developer Contributions (2G40-034-000) | 402,263 | Increase necessary to appropriate a net increase of $402,263 due to required developer refunds and other obligations of $472,571 partially offset by $874,834 in interest earnings received in FY 2025. |
| Fairfax Center Developer Contributions (2G40-031-000) | 231,628 | Increase necessary to appropriate interest earnings received in FY 2025. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Reston Road Fund Developer Contributions (2G40-147-000) | 8,708 | Increase necessary to appropriate interest earnings received in FY 2025. |
| Reston Road Fund Land Acquisition (RC-000003) | 8,409,500 | Increase necessary to appropriate contributions received in FY 2025 for the implementation of the Reston Grid of Streets and land acquisition requirements that are not anticipated to be funded through developer rezoning. |
| Tysons Developer Contributions (2G40-035-000) | 260,014 | Increase necessary to appropriate $37,052 in proffer contributions and $222,962 in interest earnings received in FY 2025. |
| Tysons Grid Concept (2G40-038-000) | 8,728 | Increase necessary to appropriate interest earnings received in FY 2025. |
| Tysons Grid of Streets Developer Contributions (2G40-057-000) | 613,529 | Increase necessary to appropriate interest earnings received in FY 2025. |
| Tysons Metrorail Access Management (2G40-040-000) | 18,195 | Increase necessary to appropriate interest earnings received in FY 2025. |
| Tysons Road Fund Route 7 Widening (2G40-226-000) | 508,518 | Increase necessary to appropriate proffer contributions received in FY 2025. |
| Tysons-wide Developer Contributions (2G40-058-000) | 334,427 | Increase necessary to appropriate interest earnings received in FY 2025. |
| **Total** | **$10,837,477** | |

**Fund 30050, Transportation Improvements** **$92,162,188**

FY 2026 expenditures are recommended to increase $92,162,188 due to the carryover of unexpended project balances in the amount of $91,399,422 and the appropriation of $762,766 in revenues received in FY 2025. The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Contingency – Bonds (5G25-027-000) | $5,192 | Increase necessary to appropriate revenue received in FY 2025. This revenue is associated with an escrow refund received from the Town of Herndon based on the completion of the Fairfax Connector Reston-Herndon Bus Operating Facility Renovation project. This project is complete; therefore, revenues are appropriated to the Fund Contingency. |
| Pedestrian Improvements – 2014 (5G25-060-000) | 757,574 | Increase necessary to appropriate revenue received in FY 2025. This revenue is associated with a Virginia Department of Transportation reimbursement for the Edsall Road Walkway project. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| **Total** | **$762,766** | |

**Fund 30070, Public Safety Construction** **$324,678,042**

FY 2026 expenditures are recommended to increase $324,678,042 due to the carryover of unexpended project balances of $319,456,280 and a net adjustment of $5,221,762. The adjustment includes the appropriation of bond premium in the amount of $3,000,000 associated with the January 2025 bond sale; funding of $2,000,000 for the Construction Escalation Reserve; the appropriation of interest revenue in the amount of $186,522 associated with public improvements in the Scotts Run South area; and the appropriation of additional proffer revenue in the amount of $35,240 associated with the Fire and Rescue 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) | $2,000,000 | Increase necessary 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, prevailing wage impacts and the recent trends of increasing construction costs related to market and commodity price escalation. |
| Contingency – Bonds (2G25-061-000) | 3,015,435 | Increase necessary due to the adjustment in the amount of $15,435 noted below and the appropriation of bond premium in the amount of $3,000,000 received in FY 2025 associated with the January 2025 bond sale. |
| Edsall Fire Station – 2015 (FS-000017) | (15,435) | Decrease due to project completion. The available balance is reallocated to Project 2G25-061-000, Contingency – Bonds. |
| Scotts Run Public Improvements-Stormwater (SD-000042) | 186,522 | Increase necessary to appropriate interest revenue received in FY 2025 associated with public improvements in the Scotts Run South area. |
| Traffic Light Preemptive Devices (PS-000008) | 30,202 | Increase necessary to appropriate additional proffer revenue received in FY 2025 associated with the Fire and Rescue 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 more than $1.3 million has been received in proffer revenues for this initiative. |

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Traffic Light Preemptive Maintenance (2G92-013-000) | 5,038 | Increase necessary to support the maintenance of existing traffic light preemptive devices. This funding represents available balances from traffic light preemptive devices that have been installed. It should be noted that available balances will be reallocated to this maintenance project periodically. |
| **Total** | **$5,221,762** | |

**Fund 30300, Affordable Housing Development and Investment** **$119,637,341**

FY 2026 expenditures are recommended to increase $119,637,341 due to unexpended project balances of $118,181,661 and $1,455,680 due to an appropriation of excess revenues received in FY 2025. The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Affordable/Workforce Housing (2H38-072-000) | ($1,500,000) | Decrease necessary to reallocate funding to support affordable housing projects. |
| Crescent Rehabilitation (HF-000097) | (1,790) | Decrease necessary due to project closeout. |
| Housing Blueprint Project (2H38-180-000) | 1,455,680 | Increase necessary to support affordable housing development. |
| Little River Glen (2H38-238-000) | 3,565,934 | Increase necessary to transfer funding from HF-000116 to appropriately track project expenses. |
| Little River Glen IV (HF-000116) | (3,565,934) | Decrease necessary to transfer funding to a new Little River Glen project, 2H38-238-000, in order to appropriately track project expenses. |
| Planning and Needs Assessment (2H38-226-000) | 146,392 | Increase necessary to support predevelopment work for affordable housing projects. |
| Rental Subsidies and Services Program (2H38-084-000) | 1,500,000 | Increase necessary to support the new contract award. |
| Wedgewood Debt Service (2H38-081-000) | (144,602) | Decrease necessary to reallocate funding to support affordable housing projects. |
| **Total** | **$1,455,680** | |

# OTHER FUNDS DETAIL

**Fund 30400, Park Authority Bond Construction** **$76,314,852**

FY 2026 expenditures are recommended to increase $76,314,852 due to the carryover of unexpended project balances in the amount of $74,295,079 and an adjustment of $2,019,773. This adjustment includes the appropriation of bond premium associated with the January 2025 bond sale and grant revenue received in FY 2025. The following adjustments are recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Grants and Contributions (PR-000010) | $19,773 | Increase necessary to appropriate grant revenue received in FY 2025. Funding is associated with Chesapeake Gateways grants. |
| Park Renovations and Upgrades - 2020 (PR-000147) | 2,000,000 | Increase necessary to appropriate bond premium received in FY 2025 associated with the January 2025 bond sale. |
| **Total** | **$2,019,773** | |

## *Special Revenue Funds*

**Fund 40000, County Transit Systems** **$50,145,191**

FY 2026 expenditures are recommended to increase $50,145,191 as the result of $50,917,007 in ongoing capital project requirements, including the required local match for a Federal Transit Administration grant supporting the purchase of hybrid buses; and an increase of $238,930 for Fastran-related operational requirements. These increases are partially offset by a decrease of $1,010,746 to Connector Bus operating expenses associated with adjustments to operational costs.

FY 2025 actual expenditures reflect a decrease of $66,225,878, or 31.6 percent, from the *FY 2025 Revised Budget Plan* amount of $209,904,311. Of this amount, $39,566,146 is included as encumbered carryover in FY 2026. The remaining balance of $26,659,732 is primarily attributable to lower than anticipated expenses for Connector services and funds held for bus purchases as a result of industry-level manufacturing backlogs.

Actual revenues in FY 2025 total $67,075,482, a decrease of $51,377,770, or 43.4 percent, from the FY 2025 estimate of $118,453,252 primarily due to lower utilization of funds held on behalf of the County by the Northern Virginia Transportation Commission as a result of lower than expected capital and operating expenses.

As a result of the actions discussed above, the FY 2026 ending balance is projected to remain at $0.

**Fund 40010, County and Regional Transportation Projects** **$812,365,815**

FY 2026 expenditures are recommended to increase $812,365,815 due primarily to the carryover of and net adjustments to capital projects through the Northern Virginia Transportation Authority (NVTA) local (30 percent) and large-scale regional (70 percent) allocations.

FY 2026 revenues are recommended to increase by $604,247,483 due to 504,247,483 in revenues anticipated from NVTA for regional (70 percent) projects. An additional $100,000,000 in Economic Development Authority bond

revenue is also included, consistent with the Board of Supervisors Transportation Priorities Plan, approved in December 2019.

An FY 2026 Transfer Out of $6,000,000 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for a portion of debt service and operational requirements at the Wiehle-Reston East, Herndon, and Innovation Center Station Metrorail parking garages.

FY 2025 actual expenditures decreased by $817,831,160, or 83.5 percent, from the *FY 2025 Revised Budget Plan* of $978,958,514. The variance is attributable to $816,490,574 capital project balances and $1,340,586 in net operational and debt service savings.

FY 2025 actual revenues total $201,975,334, a decrease of $607,712,828 or 75.1 percent, from the FY 2025 estimate of $809,688,162. The variance is primarily attributable to revenue associated with ongoing large-scale regional (70 percent) transportation projects that is anticipated to be received in FY 2026 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 Share Expansion Local (TS-000029) | $34,261 | Continued support for C&I tax-funded bike share expansion throughout the County. |
| Bus Stops - Countywide (TS-000010) | 1,000,000 | Continued support for C&I funded bus stop projects throughout the County. |
| Columbia Pike Complete Streets Phase I (2G40-188-000) | 1,260,000 | Additional funding required to support implementation. |
| Construction Reserve (2G40-001-000) | (8,531,133) | Decrease to allocate funds for required project budgets. |
| Construction Reserve NVTA 30% (2G40-107-000) | 54,641,189 | Increase based on adjustments to projects supported by NVTA 30 percent funds. |
| Cost Benefit Analysis Support (2G40-060-000) | (19,513) | Project completed and the remaining balance is reallocated to other project needs. |
| County Six Year Plan Bike & Pedestrian Program (2G40-088-000) | 3,610,000 | Continued support for C&I funded active transportation projects. |
| Dulles Toll Road & Soapstone Dr Overpass (2G40-078-000) | (52,656,174) | Project budget is reduced as a majority of local contributions will not be required until at least 2030. |
| Fox Mill/Pinecrest Intersection Improvements (2G40-185-000) | 3,452,916 | Additional funding is needed consistent with the Virginia Department of Transportation agreement. |
| Giles Run & Laurel Hill (2G40-067-000) | 350,000 | Increase necessary to address revised project costs. |

***FY 2025 Carryover Review***

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Herndon NVTA 30% Capital (2G40-105-000) | 106,049 | Increase based on revenues received through NVTA and interest income. |
| Metro Capital Transfer NVTA 30% (2G40-164-000) | (734,297) | Required County contribution to the Metro Capital Improvement Program for FY 2026 has been reduced. |
| North Kings Hwy/Shields Ave Improvements (2G40-153-000) | (6) | Project completed and the remaining balance is reallocated to other project needs. |
| Redd Road Walkway (Idylwood to Pimmit) (ST-000056) | 325,000 | Additional funding is required to support continued implementation. |
| Reston Bikeshare Silver Line (TS-000030) | (34,261) | Project completed and the remaining balance is reallocated to other project needs. |
| Richmond Hwy CSX Underpass - NVTA 30 (2G40-180-000) | (792,000) | Local funding for this project is not required in FY 2026. |
| Richmond Hwy BRT Program Income (2G40-224-000) | 388,822 | This increase is supported by rental revenue associated with properties acquired for the Richmond Highway Bus Rapid Transit (BRT) project and supports maintenance and operations expenses at those properties. |
| Rolling Rd. VRE Garage Feasibility Study (2G40-055-000) | 695,000 | Increase necessary to address increased costs. |
| RSTP Advanced Project Implementation-TMSAMS (2G40-051-000) | (1,597,773) | Project completed and the remaining balance is reallocated to other project needs. |
| Rt 1 BRT NVTA70 (2G40-162-000) | (5,181,480) | Funding reallocation to accurately reflect available regional resources for the Richmond Highway BRT project to date. |
| Rt. 1 Bus Rapid Transit (BRT) NVTA30 (2G40-114-000) | (43,199) | This project functioned as the local match for a grant that has been fully expended. The remaining balance is reallocated to other project needs. |
| Rt. 1 Widening (Napper to Mt Vernon Hwy) (2G40-132-000) | (105,489) | Project completed and the remaining balance is reallocated to other project needs. |
| Sidewalk Replacement VDOT Participation (ST-000001) | (223,086) | Project completed and the remaining balance is reallocated to other project needs. |
| Synchro/AutoCAD Hardware (TF-000041) | (165,000) | Project completed and the remaining balance is reallocated to other project needs. |
| Vienna NVTA 30% Capital (2G40-106-000) | 183,496 | Increase based on revenues received through NVTA and interest income. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Wiehle Avenue Metrorail Facility (TF-000001) | (88,082) | Project completed and the remaining balance is reallocated to other project needs. |
| **Total** | **($4,124,759)** | |

**Fund 40030, Cable Communications** **$5,686,745**

FY 2026 expenditures are recommended to increase $5,686,745 due to encumbrances of $1,713,890 and an increase of $3,972,855, which includes $3,657,765 to support I-Net for the Department of Information Technology and $315,090 associated with A/V upgrades at the Government Center and Channel 16 equipment upgrades.

FY 2025 actual expenditures reflect a decrease of $6,180,564, or 37.4 percent, from the *FY 2025 Revised Budget Plan* amount of $16,527,969. Of this amount, $1,713,890 is included in encumbered carryover in FY 2026. The remaining balance of $4,466,674 is attributable to savings of $962,093 in Personnel Services due to vacancies, $2,662,792 in Operating Expenses, and $841,789 in Capital Equipment.

Actual revenues in FY 2025 total $16,678,754, an increase of $481,321, or 3.0 percent, over the FY 2025 estimate of $16,197,433. The increase is primarily attributable to higher-than-budgeted revenues from PEG Capital Access Grants, driven by a one-time adjustment, and is partially offset by continued declines in Communications Sales and Use Tax receipts.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $1,477,358, an increase of $975,140.

**Fund 40040, Fairfax-Falls Church Community Services Board** **$18,604,919**

FY 2026 expenditures are recommended to increase $18,604,919 due to increases of $7,425,237 to appropriate additional revenue received from the state to support compensation adjustments and fringe benefit requirements for Fairfax-Falls Church Community Services Board (CSB) employees, $6,661,985 in encumbered carryover to support program operations, $1,480,111 to support the expansion of the Adult Medication Clinic at Merrifield, $646,382 to align recovered costs to actual experience, $366,198 in capital equipment to support planning and needs assessments for CSB facilities, and $669,795 to appropriate additional revenue received from the federal government and cities of Fairfax and Falls Church. In addition, $1,355,211 and 9/9.0 FTE positions are 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, 2025. 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 partially offset with new Medicaid Waiver revenue in the amount of $650,501 and are fully funded by state revenues provided to the CSB resulting in no net cost to the General Fund.

FY 2025 actual expenditures reflect a decrease of $19,004,626, or 7.9 percent, from the *FY 2025 Revised Budget Plan* amount of $241,200,644. Of this amount, $6,661,985 is included as encumbered carryover in FY 2026. The

remaining balance of $12,342,641 is primarily attributable to savings in contractual expenses and longer than anticipated position recruitment times.

Actual revenues in FY 2025 total $55,558,418, an increase of $5,826,583, or 11.7 percent, over the FY 2025 estimate of $49,731,835 primarily due to higher than budgeted Medicaid Option Revenue and revenues received from the Virginia Department of Behavioral Health and Developmental Services.

In addition, an increase of $23,500,000 to Transfers Out is included in the *FY 2026 Revised Budget Plan*. Of this amount, $7,000,000 reflects one-time savings to be returned to the General Fund. The remaining amount of $16,500,000 is transferred to Fund 30010, General Construction and Contributions to support a youth mental health treatment center and adult crisis care facility, as well as other critical capital projects for CSB facilities.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $39,195,615, a decrease of $4,098,066.

**Fund 40050, Reston Community Center** **$2,320,983**

FY 2026 expenditures are recommended to increase $2,320,983 due to unexpended project balances of $1,802,794, $14,673 in encumbered carryover to support program operations, $298,662 in Capital Equipment, and $204,854 to support anticipated program expenses in FY 2026.

FY 2025 actual expenditures reflect a decrease of $3,669,056, or 24.1 percent, from the *FY 2025 Revised Budget Plan* amount of $15,215,401. Of this amount, $14,673 is included as encumbered carryover in FY 2026. The remaining balance of $3,654,383 is primarily attributable to unexpended project balances and savings in Personnel Services and Operating Expenses due to staffing vacancies and less than anticipated program expenses in FY 2025.

Actual revenues in FY 2025 total $11,951,432, an increase of $121,296, or 1.0 percent, over the FY 2025 estimate of $11,830,136, primarily due to higher than anticipated interest collection.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $10,009,440, an increase of $1,935,973.

**Fund 40060, McLean Community Center** **$1,827,604**

FY 2026 expenditures are recommended to increase $1,827,604 due to unexpended project balances of $1,311,238, $214,040 in encumbered carryover to support program operations, $166,826 for 3/3.0 FTE new positions to support additional workload requirements, and $135,500 to support programming for the McLean Community Center's 50th anniversary.

FY 2025 actual expenditures reflect a decrease of $1,511,280, or 15.0 percent, from the *FY 2025 Revised Budget Plan* amount of $10,090,063. Of this amount, $214,040 is included as encumbered carryover in FY 2026. The remaining balance of $1,297,240 is primarily attributable to unexpended project balances and less than anticipated program expenses in FY 2025.

Actual revenues in FY 2025 total $7,989,202, an increase of $445,800, or 5.9 percent, over the FY 2025 estimate of $7,543,402 primarily due to higher than anticipated real estate tax and interest collections.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $5,219,331, an increase of $129,476.

# OTHER FUNDS DETAIL

**Fund 40090, E911** **$24,911,225**

FY 2026 expenditures are recommended to increase $24,911,225 including carryover of $15,279,877 of Information Technology (IT) projects, $6,905,692 of encumbered operating balances, and $225,656 in encumbered capital equipment. The remaining $2,500,000 is to support the refresh of the core infrastructure platform and components that serve public safety subscriber radios.

In order to offset the cost of the infrastructure refresh for the public safety radios, the FY 2026 General Fund Transfer In is increased by $2,500,000.

FY 2025 actual expenditures reflect a decrease of $26,608,196, or 30.9 percent, from the *FY 2025 Revised Budget Plan* amount of $86,123,821. Of this amount $15,279,878 reflects unexpended IT projects and $6,905,692 of encumbered operating balances.

Actual revenues in FY 2025 total $45,601,825, an increase of $1,476,694, or 3.3 percent, over the FY 2025 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 2026 ending balance is projected to be $24,001,263, an increase of $5,673,665.

**Fund 40100, Stormwater Services** **$212,158,314**

FY 2026 expenditures are recommended to increase $212,158,314 based on the carryover of unexpended project balances in the amount of $205,715,252 and a net adjustment of $6,443,062. This adjustment includes the carryover of $251,466 in encumbrances associated with operating expenses and an increase to Capital Projects of $6,191,596. The adjustment to capital projects is based on Economic Development Authority (EDA) Bond interest earnings of $2,591,338 received in FY 2025 associated with the Stormwater/Wastewater Facility; pro rata share revenues of $2,168,910 received in FY 2025; anticipated grant revenue of $725,746 from the Community Flood Preparedness Fund (CFPF) that will support 1/1.0 FTE new Senior Engineer position in the Stormwater Planning Division to lead flood risk reduction efforts; operational savings of $379,289; higher than anticipated Stormwater tax revenues of $318,949; and miscellaneous revenues received in FY 2025 from the sale of recycling material, mowing requirements and directive work in the amount of $7,364. The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Debt Service for Stormwater/Wastewater Facility (2G25-117-000) | $2,591,338 | Increase necessary to appropriate FY 2025 interest earnings associated with 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) | 725,746 | Increase necessary to appropriate anticipated grant revenue from the CFPF within the Virginia Department of Conservation and Recreation (DCR). This funding will support 1/1.0 FTE new Senior Engineer position in the Stormwater Planning Division to lead flood risk reduction efforts. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Pro Rata Share Drainage Projects (SD-000045) | 2,168,910 | Increase necessary to appropriate pro rata share revenues received during FY 2025. Funds will be used to complete countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for 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. |
| Stormwater Regulatory Program (2G25-006-000) | 326,313 | Increase necessary to appropriate FY 2025 higher than anticipated Stormwater revenues in the amount of $318,949 and revenues received in FY 2025 from the sale of recycling material, mowing requirements and directive work in the amount of $7,364. |
| Stream & Water Quality Improvements (SD-000031) | (620,711) | Decrease due to a reallocation of $1,000,000 to Project 2G25-030-000, Tree Preservation and Plantings, to support tree planting initiatives. This decrease is partially offset by an increase of $379,289 that is necessary to appropriate FY 2025 operational savings. |
| Tree Preservation and Plantings (2G25-030-000) | 1,000,000 | Increase necessary to support tree planting initiatives to reduce stormwater runoff and control pollutants including sediment and nutrients throughout the County. Beginning in FY 2025, the Virginia Department of Environmental Quality recognizes trees as supporting stormwater best management practices. Planting trees will contribute to meeting the Chesapeake Bay Total Maximum Daily Load (TMDL) and local stream TMDLs and be responsive to community requests for improved tree canopy. Funding may be used for geospatial modeling and biostatistical studies to optimize tree canopy coverage to improve water quality, habitat diversity and ecological health. Funding will also support the goal of planting 283,500 trees within the Potomac River basin to help meet Virginia's goal of 4,000,000 trees by 2025. This funding is reallocated from Project SD-000031, Stream & Water Quality Improvements. |
| **Total** | **$6,191,596** | |

# OTHER FUNDS DETAIL

**Fund 40110, Dulles Rail Phase I Transportation Improvement District ($268,400)**

FY 2026 expenditures are recommended to decrease $268,400 due to debt service savings from the partial debt defeasance that occurred in 2024.

FY 2025 actual expenditures reflect a decrease of $138,250, or 1.0 percent, from the *FY 2025 Revised Budget Plan* amount of $13,826,300. This funding was used for debt service payments in FY 2025.

Actual revenues in FY 2025 total $15,914,829, an increase of $324,486, or 2.1 percent, over the FY 2025 estimate of $15,590,343 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $39,844,620, an increase of $731,136.

**Fund 40120, Dulles Rail Phase II Transportation Improvement District $8,000,000**

FY 2026 expenditures are recommended to increase $8,000,000 to appropriate funding from the fund balance. This is based on a recommendation from the Dulles Rail 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 2026.

FY 2025 actual expenditures of $24,278,128 reflect a decrease of $5,783,436, or 19.2 percent, from the *FY 2025 Revised Budget Plan* amount of $30,061,564. This is attributable to a lower TIFIA loan prepayment, lower debt service costs, and lower than anticipated operating expenses.

Actual revenues in FY 2025 total $17,136,869, a decrease of $83,421, or 0.5 percent, from the FY 2025 estimate of $17,220,290 primarily due to lower than anticipated real estate taxes.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $24,876,185, a decrease of $2,299,985.

**Fund 40125, Metrorail Parking System Pledged Revenues $97,914**

FY 2026 expenditures are recommended to increase $97,914, associated with encumbrances that will support the operational and maintenance requirements for the Wiehle-Reston East, Herndon, and Innovation Center Metrorail Station Parking Garages.

FY 2026 revenues are recommended to increase $1,032,994, including $594,710 associated with Washington Metropolitan Area Transit Authority (WMATA) surcharge parking fees, $238,284 associated with Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages revenue to align with prior year actuals, and $200,000 associated with interest on investments. FY 2026 includes a $1,000,000 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 2026 also includes a $6,000,000 Transfer In from Fund 40010, County and Regional Transportation Projects, to provide additional funds required to pay debt service and operational costs for all three parking garages.

FY 2025 actual expenditures reflect a decrease of $437,258, or 3.1 percent, from the *FY 2025 Revised Budget Plan* amount of $13,900,885. This is due to lower than anticipated operational expenses for the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages.

Actual revenues in FY 2025 total $7,668,703, an increase of $1,350,794, or 21.4 percent, over the FY 2025 estimate of $6,317,909 due to higher than anticipated interest earnings of $647,411, surcharge parking revenues of $594,710, parking revenues at the Wiehle-Reston East, Herndon and Innovation Center Metrorail Station Parking Garages of $108,532, and additional ground rent of $141.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $11,303,484, an increase of $2,607,507.

**Fund 40140, Refuse Collection** **$484,623**

FY 2026 expenditures are recommended to increase $484,623 due to encumbered carryover in Capital Equipment. In addition, unspent FY 2025 Capital Project balances of $796,571 are fully offset with a project adjustment as these balances are not needed in FY 2026.

FY 2026 revenues are recommended to remain the same as the FY 2026 Adopted Budget Plan.

FY 2025 actual expenditures reflect a decrease of $3,650,125, or 13.3 percent, from the *FY 2025 Revised Budget Plan* amount of $27,414,839. Of this amount, $484,623 is included as encumbered carryover in Capital Equipment in FY 2026. The remaining balance of $3,165,502 is attributable to savings in Operating Expenses due to a reduction in contracted collection services and measured operational reductions, savings in Capital Equipment, since many major equipment investments were completed in FY 2024, and savings in Capital Projects due to project timing.

Actual revenues in FY 2025 total $25,553,721, an increase of $245,126, or 1.0 percent, over the FY 2025 estimate of $25,308,595 primarily due to higher than anticipated interest on investments and higher than anticipated refuse collection fees.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $4,040,292, an increase of $3,410,628. The following project adjustment is recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Newington Refuse Facility Enhancements (SW-000001) | ($796,571) | Decrease due to balances that are not needed in FY 2026. |
| **Total** | **($796,571)** | |

**Fund 40150, Refuse Disposal** **$934,391**

FY 2026 expenditures are expected to increase $934,391, including $23 associated with encumbered carryover in Operating Expenses, and $934,368 associated with encumbered carryover in Capital Equipment. In addition, unspent FY 2025 Capital Project balances of $3,771,455 are fully offset with project adjustments as these balances are not needed in FY 2026. Also, a reallocation of $180,000 from Operating Expenses to Capital Projects is included to support anticipated requirements in FY 2026.

FY 2026 revenues are recommended to decrease $3,150,955 based on revised revenue projections including an anticipated decrease of $4,540,638 in refuse disposal revenue, offset by an anticipated increase of $1,389,683 in

anticipated interest on investment and revenue associated with sale of equipment and vehicles, licensing fees, and other miscellaneous revenue.

FY 2025 actual expenditures reflect a decrease of $6,049,138 or 8.1 percent, from the *FY 2025 Revised Budget Plan* amount of $75,006,015. Of this amount, $23 is included as encumbered carryover in Operating Expenses and $934,368 is included as encumbered carryover in Capital Equipment in FY 2026. The remaining balance of $5,114,747 is attributable to savings in Operating Expenses due to measured operational reductions, savings in Capital Equipment and savings in Capital Projects due to project timing.

Actual revenues in FY 2025 total $63,169,586, an increase of $3,591,187, or 6.0 percent, over the FY 2025 estimate of $59,578,399 primarily due to higher than anticipated refuse disposal revenue.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $30,138,195, an increase of $5,566,993. The following project adjustments are recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| I-95 Landfill Environmental Program (SW-000034) | $180,000 | Reallocation from Operating Expenses based on anticipated requirements in FY 2026. |
| I-66 Administrative Building Renovation (SW-000011) | (1,236,585) | Decrease due to balances that are not needed in FY 2026. |
| I-66 Basement Drainage Renovation (SW-000023) | (86,402) | Decrease due to balances that are not needed in FY 2026. |
| I-66 Capital Project-Admin Program (SW-000032) | (53,000) | Decrease due to balances that are not needed in FY 2026. |
| I-66 Environmental Compliance (SW-000013) | (552,001) | Decrease due to balances that are not needed in FY 2026. |
| I-66 Landfill Methane Gas Recovery (SW-000029) | (37,554) | Decrease due to balances that are not needed in FY 2026. |
| I-66 Transport Study/Site Redevelopment (SW-000024) | (735,936) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Landfill Capital Program (SW-000033) | (1,069,976) | Decrease due to balances that are not needed in FY 2026. |
| **Total** | **($3,591,455)** | |

# OTHER FUNDS DETAIL

**Fund 40170, I-95 Refuse Disposal** **$0**

FY 2026 expenditures are recommended to remain the same as the FY 2026 Adopted Budget Plan. Unspent Capital Project balances of $10,756,303 are fully offset with a project adjustment as these balances are not needed in FY 2026.

FY 2026 revenues are recommended to remain the same as the FY 2026 Adopted Budget Plan.

FY 2025 actual expenditures reflect a decrease of $13,488,891, or 56.5 percent, from the *FY 2025 Revised Budget Plan* amount of $23,867,594. This balance is primarily attributable to lower than anticipated costs for Capital Projects, Operating Expenses, and Personnel Services.

Actual revenues in FY 2025 total $12,988,718, an increase of $1,788,449, or 16.0 percent, over the FY 2025 estimate of $11,200,269 due to higher than anticipated refuse disposal revenue, investment earnings, and miscellaneous revenue. This increase was partially offset by a decrease in the sale of equipment revenue.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $47,956,928, an increase of $15,278,573. The following project adjustments are recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| I-95 Landfill Closure (SW-000019) | ($535,271) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Landfill Environmental Compliance (SW-000016) | (679,794) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Landfill Leachate Facility (SW-000018) | (437,801) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Landfill Lot B Redesign (SW-000020) | (2,487,079) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Landfill New Service Road (SW-000027) | (1,226,418) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Methane Gas Recovery (SW-000014) | (864,894) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Operations Building Renovation (SW-000015) | (2,518,490) | Decrease due to balances that are not needed in FY 2026. |
| I-95 Transfer/Materials Recovery Fac. (SW-000022) | (2,006,554) | Decrease due to balances that are not needed in FY 2026. |
| **Total** | **($10,756,303)** | |

**Fund 40180, Tysons Service District** **$39,605,099**

FY 2026 expenditures are recommended to increase $39,605,099 based on the carryover of unexpended project balances in the amount of $42,855,099 and funding of $1,000,000 to support a payment to the Tysons Community Alliance (TCA) that will be utilized for contracted transportation enhancements. This increase is partially offset by

a decrease of $2,250,000 due to the deferral of Rt 123 Widening (Old Courthouse to Rt 7), and a decrease of $2,000,000 due to the deferral of Rt 123 Widening (Rt 7 to I-495). The following adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Rt 123 Widening (Old Courthouse to Rt 7) (2G40-117-000) | ($2,250,000) | Decrease due to the deferral of this project. The Tysons Transportation Service District Advisory Board was made aware of this recommended deferral in April 2025. |
| Rt 123 Widening (Rt 7 to I-495) (2G40-116-000) | (2,000,000) | Decrease due to the deferral of this project. The Tysons Transportation Service District Advisory Board was made aware of this recommended deferral in April 2025. |
| Tysons Community Alliance Payment (2G40-240-000) | 1,000,000 | Increase necessary to support a payment to the TCA that will be utilized for transportation enhancements. The Tysons Transportation Service District Advisory Board recommended approval of this payment in April 2025. |
| **Total** | **($3,250,000)** | |

**Fund 40200, Land Development Services** **$916,596**

FY 2026 expenditures are recommended to increase $916,596 due to encumbered carryover of $816,619 primarily for the customer service center space reconfiguration and contract services for elevator inspection, as well as an increase of $99,977 in Operating Expenses associated with the stormwater civil penalty fee balance, which is collected in lieu of action related to land disturbance violations and used to support awareness and education efforts.

FY 2025 actual expenditures reflect a decrease of $4,098,741, or 7.4 percent, from the *FY 2025 Revised Budget Plan* amount of $55,380,019. Of this amount, $816,619 is included as encumbered carryover in FY 2026. The remaining balance of $3,282,122 is attributable to $2,856,253 in Personnel Services due to position vacancies, $347,511 in Operating Expenses due to lower than anticipated contracted labor expenditures, and $78,358 in higher than anticipated recovered costs.

Actual revenues in FY 2025 total $58,256,793, a decrease of $340,684, or 0.6 percent, from the FY 2025 estimate of $58,597,477. This is primarily due to a decrease of $2,101,520 in the Technology Surcharge Fee revenue as a result of a phased-in implementation of the fee increase in FY 2025, partially offset by increases in Permits revenues due to stronger than anticipated revenue collections in the first half of the fiscal year, as well as higher than anticipated investment interest revenues.

Permits revenues contribute to the majority of the Land Development Services (LDS) revenues. Given the swings observed in Permits revenues collected over the past two years as well as the market uncertainty related to the potential impact of federal policies on the national and local economies, LDS and the Department of Management and Budget will continue to closely monitor actual revenues and expenditures during FY 2026, and any necessary adjustments will be reflected in the *FY 2026 Third Quarter Review*.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $22,070,593, an increase of $2,841,461. Of this amount, $13,861,685 reflects the Technology Surcharge Reserve, and the remaining balance of $8,208,908 is held in the Operating Reserve.

**Fund 40300, Housing Trust** **$22,261,716**

FY 2026 expenditures are recommended to increase $22,261,716 due to unexpended project balances of $20,099,396 and appropriations of $1,462,320 in excess revenues received in FY 2025 and $700,000 to support the Beacon Hill Project.

FY 2025 actual expenditures reflect a decrease of $20,099,396, or 68.1 percent, from the *FY 2025 Revised Budget Plan* amount of $29,515,061 due to unexpended project balances which will carry forward into FY 2026.

Actual revenues in FY 2025 total $5,673,526, an increase of $1,462,320, or 34.7 percent, over the FY 2025 estimate of $4,211,206. This increase is primarily due to the recognition of proffer revenue received, partially offset by a decrease in program income in FY 2025.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $3,339,515, a decrease of $704,423. The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Homeownership Program (2H38-220-000) | ($1,915,902) | Decrease necessary to align project budget with actual revenues received in FY 2025. |
| HP-HCD Proffer-Senior (Continuing Care) (HF-000186) | 658,863 | Increase necessary to recognize proffer revenue received in FY 2025. |
| HP-Housing Proffer Contributions-General (HF-000082) | 645,522 | Increase necessary to recognize proffer revenue received in FY 2025. |
| HP-Housing Proffer Contributions-Tysons (HF-000081) | 1,674,883 | Increase necessary to recognize proffer revenue received in FY 2025. |
| Little River Glen IV (HF-000158) | (393,422) | Decrease necessary to reallocate funding to support affordable housing projects. |
| One University (2H38-237-000) | 158,641 | Increase necessary to transfer funding from HF-000100 to appropriately track project expenses. |
| One University (HF-000100) | (158,641) | Decrease necessary to transfer funding to a new One University project, 2H38-237-000, in order to appropriately track project expenses. |
| Undesignated Housing Trust Fund (2H38-060-000) | 1,492,376 | Increase necessary to support affordable housing projects to be determined at a later date. In addition, $700,000 is included as a commitment from the City of Fairfax for the Beacon Hill project and will be spent at project close in FY 2026. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| **Total** | **$2,162,320** | |

**Fund 40400, Park General Operations and Capital** **$110,775,863**

FY 2026 expenditures are recommended to increase $110,775,863 based on the creation of this new fund as part of the *FY 2025 Carryover Review*. Fund 40400, Park General Operations and Capital, will provide additional transparency and flexibility by combining both Park operational funding and capital project funding into the same fund. A General Fund transfer of $61,969,043 includes $54,858,241 in operational funding from Agency 51, Park Authority, and associated fringe benefit funding approved as part of the FY 2026 Adopted Budget Plan, encumbered carryover of $747,418 and an increase of $6,363,384. This increase includes $820,100 for Personnel Services and Operating Expenses to support the Park Authority's Equity Implementation Plan and $5,543,284 for Capital projects. Capital project increases include $2,126,522 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, $2,000,000 to support Park CIP Projects, and $1,416,762 in equipment to support Phase II of the Park Authority's Zero Waste Plan.

A transfer of $45,603,984 from Fund 30010, General County Construction and Contributions, represents $45,412,543 in project balances and $191,441 in higher than anticipated Athletic Service Fee revenue received in FY 2025 in Fund 30010, and moved to Fund 40400 to support the Athletic Field and Sports Program. In addition, $3,202,836 associated with FY 2026 Athletic Service Fee revenues is now reflected in Fund 40400.

The following project adjustments are required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| ADA Compliance – Parks (PR-000179) | $1,161,678 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – Equipment Improvements (PR-000180) | 27,748 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – FCPS Field Maintenance (2G51-065-000) | 1,670,426 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – Girls Equity - Capital (PR-000182) | 1,538,081 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – Girls Softball Equity (2G51-072-000) | 426,943 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Athletic Fields – Lighting Upgrades (PR-000181) | 581,146 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – NCS APRT Amenities (2G79-233-000) | 109,624 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Fields – Park Field Maintenance (2G51-069-000) | 3,653,393 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Service Fee – FCPS Diamonds (2G51-066-000) | 1,544,171 | Increase due to a transfer of $1,496,311 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $47,860 to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2025. |
| Athletic Service Fee – NCS Custodial (2G79-231-000) | 631,716 | Increase due to a transfer of $603,000 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $28,716 to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2025. |
| Athletic Service Fee – NCS Scholarships (2G79-232-000) | 498,643 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Service Fee - Turf Development (PR-000175) | 898,333 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Athletic Service Fee - Turf Replacement (PR-000176) | 6,320,519 | Increase due to a transfer of $6,205,654 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $114,865 to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2025. |
| Bamboo Mitigation (2G51-063-000) | 1,008,673 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Capital Sinking Fund for Parks (PR-000174) | 12,399,653 | Increase due to a transfer of $10,273,131 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $2,126,522 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. |
| Cemetery Enhancements (2G51-064-000) | 242,980 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Confederate Name Changes – Parks (PR-000168) | 323,724 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Facilities Reinvestment (PR-000173) | 1,883,055 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Forestry Maintenance (2G51-067-000) | 1,073,000 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Grounds Maintenance (2G51-068-000) | 441,975 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Infrastructure and Amenity Upgrades (PR-000166) | 1,690,574 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Park Infrastructure Improvements – 2016 (PR-000169) | 1,893,303 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Parks CIP Projects (PR-000167) | 5,643,474 | Increase due to a transfer of $3,643,473 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $2,000,000 to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority is experiencing inflation and project cost escalation on existing projects, such as the Mount Vernon Rec Center. Additional funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. |
| Patriot Park North Playground (PR-000171) | 4,530 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Playground Assessments (2G51-070-000) | 100,324 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Preventative Maintenance and Inspections (2G51-071-000) | 738,513 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Rec Center Renewal and Upgrades (PR-000172) | 5,874,421 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Sully Site Educational Initiatives (2G51-073-000) | 227,991 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |
| Wakefield Park Pickleball Courts (PR-000177) | 2,651 | Increase due to a transfer from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Zero Waste Equipment (PR-000178) | 1,738,844 | Increase due to a transfer of $322,082 from Fund 30010, General Construction and Contributions, to consolidate all Fund 30010 Park Authority related capital projects into Fund 40400, Park General Operations and Capital, and an increase of $1,416,762 to support Phase II of the Park Authority's Zero Waste Plan in order to comply with the Board's directives on Zero Waste. Funding will support required equipment including four trucks, nine compactors, and 396 waste/recycling receptacles to outfit the remaining four maintenance areas. Currently, trash removal at Park properties is limited due to existing trash and recycling receptacles and staff resources to manage the collection. The pilot phase included enhanced trash and recycling removal at two of the six maintenance areas. Operational funding required for this next phase will be included in the FY 2027 Advertised Budget Plan. |
| **Total** | **$54,350,104** | |

**Fund 50800, Community Development Block Grant** **$8,655,358**

FY 2026 expenditures are recommended to increase $8,655,358 due to the residual carryover of unexpended grant balances of $8,849,527 and an increase of $307,744 in program income received in FY 2025. These increases are partially offset by decreases of $466,586 due to a reconciliation between the U.S. Department of Housing and Urban Development (HUD)'s Integrated Disbursement and Information System (IDIS) and the County's financial system and $35,327 due to the amended HUD award.

FY 2025 actual expenditures reflect a decrease of $8,849,527, or 59.3 percent, from the *FY 2025 Revised Budget Plan* amount of $14,935,155, due to unexpended grant balances which will carry forward into FY 2026.

Actual revenues in FY 2025 total $6,748,239, a decrease of $6,564,211, or 49.3 percent, from the FY 2025 estimate of $13,312,450. These balances will carry forward into FY 2026 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 2026 Adopted Budget Plan.

In addition, the following program adjustments are required at this time:

| Grant Number | Grant Name | Increase/ (Decrease) | Comments |
|---|---|---|---|
| 1380020 | Community Development Block Grant-Good Shepherd Housing | ($17,961) | Decrease necessary to realign old grant balances. |

# OTHER FUNDS DETAIL

| Grant Number | Grant Name | Increase/ (Decrease) | Comments |
|---|---|---|---|
| 1380035 | Community Development Block Grant-Home Repair for the Elderly | (7,073) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380039 | Community Development Block Grant-Planning and Urban Design | (1,945) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380040 | Community Development Block Grant-General Administration | (3,999) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380043 | Community Development Block Grant - Section 108 Loan Payments | (5,008) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380060 | Community Development Block Grant-Homeownership Assistance Program | (9,884) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380070 | Community Development Block Grant - North Hill | (86,279) | Decrease necessary to realign old grant balances. |
| 1380079 | Adjusting Factors-CDBG | (5,299) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380102 | CDBG- FCRHA and County Rehab or Acquisitions | (55,789) | Decreases of $466,585 and $2,120 necessary to reconcile HUD's IDIS and the County's financial systems and based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. These decreases are partially offset by increases of $307,744 to appropriate program income received in FY 2025 and $105,172 to realign old grant balances. |
| 1380104 | CDBG-Bringing Resources to Aid Women's Shelters - TPS-Health Services | (9) | Decrease necessary to realign old grant balances. |

| Grant Number | Grant Name | Increase/ (Decrease) | Comments |
|---|---|---|---|
| 1380106 | CDBG-The ARC of Northern Virginia - TPS/Employment, Stability and Connectedness | (923) | Decrease necessary to realign old grant balances. |
| | **Total** | **($194,169)** | |

**Fund 50810, HOME Investment Partnerships Program** **$12,671,569**

FY 2026 expenditures are recommended to increase $12,671,569 due to the residual carryover of unexpended grant balances of $12,058,109; an increase of $616,165 due to actual program income received in FY 2025; and an increase of $11,844 in additional HOME-American Rescue Plan funding. These increases are partially offset by a decrease of $14,549 due to the amended U.S. Department of Housing and Urban Development (HUD) award.

FY 2025 actual expenditures reflect a decrease of $12,058,109, or 89.7 percent, from the *FY 2025 Revised Budget Plan* amount of $13,447,896, due to unexpended grant balances which will carry forward into FY 2026.

Actual revenues in FY 2025 total $1,870,662, a decrease of $11,748,529, or 86.3 percent, from the FY 2025 estimate of $13,619,191. These balances will carry forward into FY 2026 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 2026 Adopted Budget Plan.

In addition, the following program adjustments are required at this time:

| Grant Number | Grant Name | Increase/ (Decrease) | Comments |
|---|---|---|---|
| 1380049 | HOME Partnership Grant-CHDO Undesignated | ($2,182) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380050 | HOME Partnership Grant-Tenant Based Rental Assistance | 166,341 | Increase necessary to appropriate $171,265 in program income received in FY 2025. This increase is partially offset by a decrease of $4,924 based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380052 | HOME Partnership Grant-Administration | (1,455) | Decrease necessary based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1380092 | HOME Partnership Grant-Affordable Housing RFP | 236,647 | Increase necessary to appropriate program income received in FY 2025. |

***FY 2025 Carryover Review***

# OTHER FUNDS DETAIL

| Grant Number | Grant Name | Increase/ (Decrease) | Comments |
|---|---|---|---|
| 1380103 | HOME-FCRHA and County Rehab or Acquisitions | 202,265 | Increase necessary to appropriate $208,253 in program income received in FY 2025. This increase is partially offset by a decrease of $5,988 based on the amended FY 2026 HUD award and the FY 2026 Consolidated One-Year Action Plan. |
| 1CV3803 | HOME-American Rescue Plan | 11,844 | Increase necessary to appropriate new HOME-American Rescue Plan appropriation. |
| | **Total** | **$613,460** | |

## *Internal Service Funds*

**Fund 60000, County Insurance** **$7,047,000**

FY 2026 expenditures are recommended to increase $7,047,000 over the FY 2026 Adopted Budget Plan total of $35,186,995. The increase 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 of Virginia 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 2026.

FY 2025 actual expenditures reflect a decrease of $14,977,526, or 35.2 percent, from the *FY 2025 Revised Budget Plan* amount of $42,495,679. 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 2026 Third Quarter Review* as an audit adjustment to FY 2025.

Actual revenues in FY 2025 total $3,724,176, an increase of $3,039,176 over the FY 2025 estimate of $685,000 primarily due to higher than anticipated return on interest.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $104,911,913, an increase of $10,969,702.

**Fund 60010, Department of Vehicle Services** **$8,118,957**

FY 2026 expenditures are recommended to increase $8,118,957 due to encumbered carryover associated with vehicle procurements, parts and equipment.

FY 2025 actual expenditures reflect a decrease of $16,670,552, or 13.8 percent, from the *FY 2025 Revised Budget Plan* amount of $120,617,429. Of this amount, $8,118,957 is included as encumbered carryover in FY 2026. The

remaining balance of $8,551,595 is primarily attributable to lower than anticipated specialty vehicle replacement and operating expenses.

Actual revenues in FY 2025 total $111,460,616, an increase of $11,749,548, or 11.8 percent, over the FY 2025 estimate of $99,711,068 primarily due to higher than anticipated billing for police video-in-car, helicopter maintenance, fire apparatus, and vehicle replacement services, partially offset by lower than anticipated revenues for fuel services.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $107,199,718, an increase of $20,301,143.

**Fund 60020, Document Services** **$848,368**

FY 2026 expenditures are recommended to increase $848,368 due to a $700,000 increase in postage expenses associated with the full-year impact of postal rate changes and encumbered carryover of $148,368 primarily for printer and multi-function device maintenance, contracted support and paper. The postage expense increase is fully offset by an increase in revenues from postage charges.

FY 2025 actual expenditures reflect a decrease of $169,071, or 1.7 percent, from the *FY 2025 Revised Budget Plan* amount of $10,188,371. This amount is primarily attributable to $148,368 in encumbered carryover.

Actual revenues in FY 2025 total $5,662,429, an increase of $218,003, or 4.0 percent, over the FY 2025 estimate of $5,444,426 primarily due to higher-than-expected demand for and revenue from printing and postage services.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $813,993, an increase of $238,706.

**Fund 60030, Technology Infrastructure** **$12,641,117**

FY 2026 expenditures are recommended to increase $12,641,117 due to appropriation of $9,128,614 from balances to support the PC program, network security and storage, and hardware to maintain and refresh the County's internal network (I-Net) and encumbered carryover of $3,512,503. Encumbered carryover is primarily associated with cloud services, contracted support, network hardware, telecommunications, and software licenses.

FY 2025 actual expenditures reflect a decrease of $14,320,398, or 18.4 percent, from the *FY 2025 Revised Budget Plan* amount of $78,010,243. Of this amount, $3,512,503 is included as encumbered carryover in FY 2026. The remaining balance of $10,807,895 is primarily attributable to lower than anticipated expenses for software and capital equipment.

Actual revenues in FY 2025 total $45,595,053, an increase of $101,931, or 0.2 percent, over the FY 2025 estimate of $45,293,122 primarily due to increases in PC Replacement, Wireless Technologies, and Infrastructure charges, partially offset by a decrease in telecommunications revenues.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $5,397,227, an increase of $1,781,212.

**Fund 60040, Health Benefits** **$27,091,028**

FY 2026 expenditures are recommended to increase $27,091,028 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 expenditure balance of $31,157,103 is 12.3 percent of the *FY 2025 Revised Budget Plan* appropriation of $252,655,948. The balance is primarily attributable to the unexpended portion of the FY 2025 premium stabilization reserve of $53,174,409, partially offset by higher-than-expected claim expenditures. Total claims for the County's self-insured plans increased 10.9 percent from FY 2024. It should be noted that these figures do not include any change in Incurred But Not Reported (IBNR) claims, which are determined by an annual actuarial calculation. Adjustments to the IBNR will be included in the *FY 2026 Third Quarter Review* as an audit adjustment to FY 2025.

Actual revenues in FY 2025 total $205,024,327, an increase of $1,208,671, or 0.6 percent, over the FY 2025 estimate of $203,815,656. The revenue estimates included in the *FY 2025 Revised Budget Plan* were based on preliminary estimates of FY 2025 premium increases and plan migration.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $35,722,232, an increase of $5,274,746.

## *Enterprise Funds*

**Fund 69000, Sewer Revenue** **$0**

There are no expenditures in this fund. However, the *FY 2026 Revised Budget Plan* Transfer Out to Fund 69010, Sewer Operation and Maintenance, is recommended to increase $3,500,000 to partially support anticipated increases in personnel costs and anticipated higher payments to interjurisdictional partners.

FY 2026 revenues are recommended to remain at the FY 2026 Adopted Budget Plan level.

Actual revenues in FY 2025 total $307,163,206, an increase of $3,128,706, or 1.0 percent, over the FY 2025 estimate of $304,034,500 primarily due to higher than anticipated sewer service charges, interest on investments, and sales of service.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $128,691,873, a decrease of $371,294.

**Fund 69010, Sewer Operation and Maintenance** **$11,755,347**

FY 2026 expenditures are recommended to increase $11,755,347 due to an adjustment of $2,000,000 in Personnel Services, encumbrances of $5,028,429 in Operating Expenses, an adjustment of $2,500,000 in Operating Expenses, encumbrances of $1,710,518 in Capital Equipment, and an adjustment of $516,400 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 2025 actual expenditures reflect a decrease of $8,160,248, or 5.3 percent, from the *FY 2025 Revised Budget Plan* amount of $153,841,399. Of this amount, $6,738,947 is included as encumbered carryover in FY 2026, partially associated with anticipated payments to interjurisdictional partners and computer equipment. The remaining balance of $1,421,301 is attributable to savings in Personnel Services due to lower than projected compensation costs, savings in Operating Expenses due to lower than projected operating and maintenance costs, savings in Capital Equipment

due to specialized capital equipment and vehicles that take longer to be procured, and higher 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 $3,500,000 to partially support the adjustment in Operating Expenses described above.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $150,910, a decrease of $95,099.

**Fund 69310, Sewer Bond Construction** **$105,385,431**

FY 2026 expenditures are recommended to increase $105,385,431 due to the carryover of unexpended project balances in the amount of $102,204,259 and an adjustment of $3,181,172. The adjustment is necessary to appropriate interest earnings received in FY 2025. The following project adjustment is required at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Noman Cole Water Recycling Facility Renovations (WW-000017) | $3,181,172 | Increase necessary to appropriate interest earnings received in FY 2025. |
| **Total** | **$3,181,172** | |

## *Agency and Trust Funds*

**Fund 70000, Route 28 Tax District** **$5,174**

FY 2026 expenditures are recommended to increase $5,174 due to the timing of payments made in FY 2025 and the corresponding adjustment to the appropriation level in FY 2026.

FY 2025 actual expenditures reflect a decrease of $645,375, or 5.7 percent, from the *FY 2025 Revised Budget Plan* amount of $11,244,607. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2025 total $10,599,112, a decrease of $640,201, or 5.7 percent, from the FY 2025 estimate of $11,239,313 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 2026 ending balance is projected to be $0.

# OTHER FUNDS DETAIL

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

FY 2026 expenditures are recommended to remain at $872,783,384, the same level as the FY 2026 Adopted Budget Plan.

FY 2025 actual expenditures reflect a decrease of $54,289,491, or 6.3 percent, from the *FY 2025 Revised Budget Plan* amount of $857,135,996, 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 2026 Third Quarter Review* as audit adjustments to FY 2025.

Actual revenues in FY 2025 total $1,253,675,182, an increase of $44,906,033, or 3.7 percent, over the FY 2025 estimate of $1,208,769,149 primarily due to investment returns being higher than long-term expectations, as well as higher than projected contributions. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2025. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2025. Of the returns achieved through May, a gain of $291,859,306 is due to unrealized gain on investments held but not sold as of June 30, 2025, and $330,256,057 is due to realized return on investment. The FY 2025 actual unrealized gain of $291.9 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 8.2 and 10.0 percent in FY 2025.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2027 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 2026 ending balance is projected to be $9,908,730,079, an increase of $99,195,524.

**Fund 73030, OPEB Trust** **$0**

FY 2026 expenditures are recommended to remain at $16,553,849, the same level as the FY 2026 Adopted Budget Plan.

FY 2025 actual expenditures reflect a decrease of $11,765,568, or 45.7 percent, from the *FY 2025 Revised Budget Plan* amount of $25,752,812. 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 2025. Once this adjustment is posted, it is anticipated that FY 2025 expenditures will be in line with the *FY 2025 Revised Budget Plan*.

Actual revenues in FY 2025 total $27,712,432, an increase of $12,567,603, or 83.0 percent, over the FY 2025 estimate of $15,144,829. 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 2025. Excluding the implicit subsidy from the FY 2025 estimate, revenues were $22,567,603 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 2025. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2025. Of the amount received through May, an unrealized gain of $21,950,730 is for investments held but not sold as of June 30, 2025. The FY 2025 actual unrealized gain of $22.0 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 5.71 percent during the first 11 months of FY 2025 (through May 31, 2025). Portfolio I's performance trailed its custom benchmark of 7.43 percent for the same period. Unfavorable performance relative to the benchmark was due to the underperformance of certain active fund managers of small cap equity, international equity, and long/short equity. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the three-year annual return of Portfolio I as of May 31, 2025, was 5.89 percent versus 6.65 percent custom benchmark.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $454,820,462, an increase of $24,333,171.

## NON-APPROPRIATED FUNDS

**Fund 80000, Park Revenue and Operating** **$101,324**

FY 2026 expenditures are recommended to increase $101,324 due to encumbered carryover in Operating Expenses primarily for contracted services and supplies. In addition, the FY 2026 Transfer Out to Fund 80300, Park Improvements, is recommended to increase by $2,900,000 to support long-term life-cycle maintenance at revenue generating facilities.

FY 2025 actual expenditures reflect a decrease of $1,733,917, or 2.8 percent, from the *FY 2025 Revised Budget Plan* amount of $61,041,495. This remaining balance is attributable to savings of $759,692 in Personnel Services, $649,935 in Operating Expenses, and higher than anticipated Recovered Costs of $324,290.

Actual revenues in FY 2025 total $60,086,218, a decrease of $3,950,480, or 6.2 percent, from the FY 2025 estimate of $64,036,698. This decrease is due to a change in the accounting methodology related to recognizing revenues in the fiscal year in which services are provided.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $2,808,629.

**Fund 80300, Park Improvements** **$41,252,919**

FY 2026 expenditures are recommended to increase $41,252,919 due to the carryover of unexpended project balances in the amount of $29,171,989 and an adjustment of $12,080,930. This adjustment is due to the appropriation of $9,180,930 in interest earnings, easement fees, donations, and proffers received in FY 2025 and a transfer in of $2,900,000 from Fund 80000, Park Revenue and Operating, to support long-term life-cycle maintenance at revenue generating facilities. The following adjustments are recommended at this time:

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Dranesville Districtwide (Riverbend) Telecommunications (PR-000050) | $3,694 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Riverbend Park in the Dranesville District. |
| Dranesville Districtwide-Pimmit Run (PR-000094) | 96,015 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Pimmit Run Park in the Dranseville District. |

***FY 2025 Carryover Review***

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| E. C. Lawrence (PR-000112) | 33,448 | Increase necessary to allocate interest earnings received in FY 2025. |
| FCPA Donation Account (PR-000133) | 1,091,787 | Increase necessary to allocate donation revenues received in FY 2025 which will support improvements throughout the park system. |
| Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040) | 177,616 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Byron Avenue Park in the Franconia District. |
| Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028) | 61,214 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Franconia District Park in the Franconia District. |
| General Park Improvements (PR-000057) | 11,248 | Increase necessary to allocate revenues received in FY 2025 for restitution on general park land. |
| Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041) | 27,935 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Clark's Crossing Park in the Hunter Mill District. |
| Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049) | 45,836 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Frying Pan Park in the Hunter Mill District. |
| Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051) | 173,413 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Stratton Woods Park in the Hunter Mill District. |
| Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073) | 30,327 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Stuart Park in the Hunter Mill District. |
| Mason District Park (PR-000054) | 70,242 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Mason District Park in the Mason District. |
| Mt. Vernon Districtwide Parks (PR-000037) | 55,562 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements throughout the Mount Vernon District. |
| Open Space Preservation (PR-000063) | 16,076 | Increase necessary to allocate donation revenues received in FY 2025 for open space preservation. |
| Park Authority Management Plans (PR-000113) | 179,437 | Increase necessary to allocate 20 percent of all telecommunications revenue received to Natural and Cultural Resources as directed by the Park Authority Board. |

# OTHER FUNDS DETAIL

| Project Name (Number) | Increase/ (Decrease) | Comments |
|---|---|---|
| Park Easement Administration (2G51-018-000) | 943,607 | Increase necessary to allocate easement revenues received in FY 2025. |
| Park Revenue Proffers (PR-000058) | 5,248,688 | Increase necessary to allocate proffers received in FY 2025. These proffers will support improvements to the parks based on the approved proffer language. |
| Restitution For VDOT Takings (RVT) (PR-000081) | 10,000 | Increase necessary to allocate revenues received in FY 2025 as restitution from the Virginia Department of Transportation (VDOT) for taking park property. |
| Revenue Facilities Capital Sinking Fund (PR-000101) | 3,729,621 | Increase necessary to allocate $829,621 in pooled interest revenues received in FY 2025, and a transfer of $2,900,000 from Fund 80000, Park Revenue and Operating. This project supports planned, long-term life-cycle maintenance at revenue generating facilities. |
| Springfield Districtwide (Greenbriar) Tel (PR-000124) | 28,309 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at Greenbriar Park in the Springfield District. |
| Springfield Districtwide (So Run) Telecommunications (PR-000045) | 21,520 | Increase necessary to allocate revenues received in FY 2025 from telecommunication leases to support improvements at South Run Park in the Springfield District. |
| Sully Plantation (PR-000052) | 25,335 | Increase necessary to allocate revenues received in FY 2025 from the Sully Foundation for improvements to Sully Plantation. |
| **Total** | **$12,080,930** | |

**Fund 81000, FCRHA General Operating** **$18,170,680**

FY 2026 expenditures are recommended to increase $18,170,680 due to unexpended project balances of $10,523,789, encumbered carryover of $7,616,522 to support program operations, and an appropriation of $30,369 in interest revenue received related to the Private Financing Project in FY 2025.

FY 2025 actual expenditures reflect a decrease of $20,916,311, or 88.2 percent, from the *FY 2025 Revised Budget Plan* amount of $23,270,519. Of this amount, $7,616,522 is included as encumbered carryover in FY 2026. The remaining balance of $13,299,789 is primarily attributable to unexpended project balances and less than anticipated expenses in program operations in FY 2025.

Actual revenues in FY 2025 total $8,936,980, an increase of $4,886,718, or 120.7 percent, over the FY 2025 estimate of $4,050,262 primarily due to higher than anticipated interest, fee, rental, and other revenue collections in FY 2025.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $28,856,888, an increase of $7,655,512.

***FY 2025 Carryover Review***

# OTHER FUNDS DETAIL

**Fund 81400, FCRHA Asset Management** **$100,457,034**

FY 2026 expenditures are recommended to increase $100,457,034 due to unexpended project balances of $96,196,004 to support The Commons Mount Vernon (formerly referred to as the Original Mount Vernon High School) and the Little River Glen I and II projects. The remaining increase of $4,261,030 comprises $2,500,000 to support the purchase of furniture and equipment for The Commons Mount Vernon site, $1,750,588 in encumbered carryover to support program operations, and $10,442 to appropriate additional interest revenue received related to The Commons Mount Vernon project.

FY 2025 actual expenditures reflect a decrease of $98,268,712, or 68.5 percent, from the *FY 2025 Revised Budget Plan* amount of $143,470,489. Of this amount, $1,750,588 is included as encumbered carryover in FY 2026. The remaining balance of $96,518,124 is primarily attributable to unexpended project balances related to The Commons Mount Vernon and Little River Glen I and II projects.

Actual revenues in FY 2025 total $40,528,230, a decrease of $98,495,015, or 70.8 percent, from the FY 2025 estimate of $139,023,245 primarily due to unspent short-term financing associated with The Commons Mount Vernon project and unrealized revenues associated with the Little River Glen I and II projects.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $17,383,564, an increase of $377,945.

**Fund 81500, Housing Grants and Projects** **$3,205,126**

FY 2026 expenditures are recommended to increase $3,205,126 due to increases of $3,027,993 for a new State Rental Assistance Program (SRAP) Permanent Supportive Housing (PSH) grant award and $177,133 in unexpended grant balances that will carry forward into FY 2026.

FY 2025 actual expenditures reflect a decrease of $1,819,626, or 38.8 percent, from the *FY 2025 Revised Budget Plan* amount of $4,687,762. This is primarily due to unspent balances in SRAP funding.

Actual revenues in FY 2025 total $4,689,040, a decrease of $45,038, or 1.0 percent, from the FY 2025 estimate of $4,734,078 primarily due to unspent grant balances in FY 2025.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $9,815,442, an increase of $1,774,588.

**Fund 81510, Housing Choice Voucher** **$21,130,814**

FY 2026 expenditures are recommended to increase $21,130,814 due to increases of $9,024,810 based on full utilization of Moving to Work (MTW) funding made available at the U.S. Department of Housing and Urban Development (HUD)'s increased proration factor of 100.6 percent; $1,069,738 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; $218,630 in Veterans Affairs Supportive Housing (VASH) HAP funding; $219,011 in Five-Year Mainstream (MS5) HAP funding; $1,417,517 in Ongoing Administrative Expenses due to encumbered carryover to support program operations; and $9,746,022 in MTW reserve funding primarily to support tenant service improvement programs and Fairfax County Redevelopment and Housing Authority (FCRHA) approved housing development projects. These increases are partially offset by decreases of $410,560 in Emergency Housing Voucher (EHV) HAP funding and $154,354 in the Portability Program due to anticipated decreases in leasing.

FY 2026 revenues are increased by $16,808,373 due to increases of $15,981,711 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.6 percent; $1,069,738 in HCV HAP funding;

$218,630 in VASH HAP funding; and $219,011 in MS5 HAP funding. These increases are partially offset by decreases of $410,560 in EHV HAP funding and $270,157 in program administrative fees earned.

FY 2025 actual expenditures reflect a decrease of $3,575,619, or 3.8 percent, from the *FY 2025 Revised Budget Plan* amount of $93,818,756. Of this amount, $1,417,517 is included as encumbered carryover in FY 2026. The remaining balance of $2,158,102 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 2025 total $75,525,940, a decrease of $18,475,768, or 19.7 percent, from the FY 2025 estimate of $94,001,708 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2026 ending balance is projected to be $141,084, a decrease of $19,222,590.

# ATTACHMENT VII:

# SAR & FPR

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 26009

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 30, 2025 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 2026, 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 | $1,089,962 |
| | | **$1,089,962** |
| 03 | Department of Clerk Services | |
| | Operating Expenses | $81,785 |
| | | **$81,785** |
| 04 | Department of Cable and Consumer Services | |
| | Operating Expenses | $164 |
| | | **$164** |
| 06 | Department of Finance | |
| | Operating Expenses | $148,581 |
| | | **$148,581** |
| 08 | Facilities Management Department | |
| | Compensation | ($145,405) |
| | Operating Expenses | $5,564,515 |
| | | **$5,419,110** |
| 11 | Department of Human Resources | |
| | Operating Expenses | $271,913 |
| | | **$271,913** |
| 12 | Department of Procurement and Material Management | |
| | Operating Expenses | $1,246,453 |
| | | **$1,246,453** |
| 13 | Office of Public Affairs | |
| | Operating Expenses | $1,979 |
| | | **$1,979** |
| 15 | Office of Elections | |
| | Compensation | $492,895 |
| | Operating Expenses | $1,377,482 |
| | | **$1,870,377** |
| 17 | Office of the County Attorney | |
| | Operating Expenses | $922,754 |
| | | **$922,754** |

***FY 2025 Carryover Review***

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 20 | Department of Management and Budget | |
| | Operating Expenses | $407,768 |
| | | **$407,768** |
| 25 | Business Planning and Support | |
| | Operating Expenses | $65,222 |
| | | **$65,222** |
| 26 | Office of Capital Facilities | |
| | Operating Expenses | $772,465 |
| | | **$772,465** |
| 35 | Department of Planning and Development | |
| | Operating Expenses | $1,635,968 |
| | | **$1,635,968** |
| 38 | Department of Housing and Community Development | |
| | Compensation | $137,989 |
| | Operating Expenses | $8,523,945 |
| | | **$8,661,934** |
| 39 | Office of Human Rights and Equity Programs | |
| | Operating Expenses | $318,021 |
| | | **$318,021** |
| 40 | Department of Transportation | |
| | Operating Expenses | $757,294 |
| | | **$757,294** |
| 41 | Civil Service Commission | |
| | Operating Expenses | $12,000 |
| | | **$12,000** |
| 43 | Office of the Police Civilian Review Panel | |
| | Operating Expenses | $6,660 |
| | | **$6,660** |
| 51 | Fairfax County Park Authority | |
| | Compensation | ($33,682,824) |
| | Operating Expenses | ($6,857,739) |
| | Work Performed for Others | $4,026,161 |
| | Capital Outlay | ($250,000) |
| | | **($36,764,402)** |
| 52 | Fairfax County Public Library | |
| | Operating Expenses | $1,421,923 |
| | | **$1,421,923** |
| 57 | Department of Tax Administration | |
| | Operating Expenses | $1,337,789 |
| | Capital Outlay | $54,321 |
| | | **$1,392,110** |

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 67 | Department of Family Services | |
| | Compensation | $584,965 |
| | Operating Expenses | $2,867,959 |
| | | **$3,452,924** |
| 70 | Department of Information Technology | |
| | Operating Expenses | $52,527 |
| | | **$52,527** |
| 71 | Health Department | |
| | Operating Expenses | $1,556,807 |
| | Capital Outlay | $425,005 |
| | | **$1,981,812** |
| 79 | Department of Neighborhood and Community Services | |
| | Operating Expenses | $7,218,493 |
| | Capital Outlay | $673,559 |
| | | **$7,892,052** |
| 80 | Circuit Court and Records | |
| | Operating Expenses | $338,362 |
| | Capital Outlay | $48,895 |
| | | **$387,257** |
| 81 | Juvenile and Domestic Relations District Court | |
| | Compensation | $2,853 |
| | Operating Expenses | $22,455 |
| | Capital Outlay | $530,589 |
| | | **$555,897** |
| 82 | Office of the Commonwealth's Attorney | |
| | Compensation | $130,950 |
| | Operating Expenses | $48,928 |
| | | **$179,878** |
| 85 | General District Court | |
| | Compensation | $25,734 |
| | Operating Expenses | $307,905 |
| | | **$333,639** |
| 87 | Unclassified Administrative Expenses (Nondepartmental) | |
| | Compensation | $1,982,099 |
| | Operating Expenses | $27,078,458 |
| | | **$29,060,557** |
| 89 | Employee Benefits | |
| | Benefits | ($17,075,876) |
| | | **($17,075,876)** |
| 90 | Police Department | |
| | Operating Expenses | $4,597,531 |
| | Capital Outlay | $21,571 |
| | | **$4,619,102** |

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 91 | Office of the Sheriff | |
| | Operating Expenses | $1,798,833 |
| | Capital Outlay | $208,340 |
| | | **$2,007,173** |
| 92 | Fire and Rescue Department | |
| | Operating Expenses | $3,426,248 |
| | Capital Outlay | $770,545 |
| | | **$4,196,793** |
| 93 | Department of Emergency Management and Security | |
| | Operating Expenses | $1,254,332 |
| | Capital Outlay | $934,690 |
| | | **$2,189,022** |
| 96 | Department of Animal Services | |
| | Operating Expenses | $163,563 |
| | | **$163,563** |
| 97 | Department of Code Compliance | |
| | Operating Expenses | $2,219 |
| | | **$2,219** |

| FUND | | |
|---|---|---|
| 10015 | Economic Opportunity Reserve | |
| | Operating Expenses | $59,470,440 |
| | Capital Outlay | ($2,491) |
| | | **$59,467,949** |
| 10020 | Consolidated Community Funding Pool | |
| | Operating Expenses | $875,946 |
| | | **$875,946** |
| 10040 | Information Technology Projects | |
| | IT Projects | $63,738,440 |
| | | **$63,738,440** |
| 20000 | Consolidated Debt Service | |
| | Bond Expenses | $554,258 |
| | | **$554,258** |
| 30000 | Metro Operations and Construction | |
| | County Services | ($3,000,000) |
| | | **($3,000,000)** |
| 30010 | General Construction and Contributions | |
| | Capital Projects | $253,185,172 |
| | | **$253,185,172** |
| 30015 | Environmental and Energy Program | |
| | Capital Projects | $40,097,021 |
| | | **$40,097,021** |
| 30020 | Infrastructure Replacement and Upgrades | |
| | Capital Projects | $137,494,683 |
| | | **$137,494,683** |
| 30030 | Library Construction | |
| | Capital Projects | $73,601,079 |
| | | **$73,601,079** |
| 30040 | Contributed Roadway Improvements | |
| | Capital Projects | $52,471,208 |
| | | **$52,471,208** |
| 30050 | Transportation Improvements | |
| | Capital Projects | $92,162,188 |
| | | **$92,162,188** |
| 30070 | Public Safety Construction | |
| | Capital Projects | $324,678,042 |
| | | **$324,678,042** |
| 30300 | Affordable Housing Development and Investment | |
| | Capital Projects | $119,637,341 |
| | | **$119,637,341** |
| 30400 | Park Authority Bond Construction | |
| | Capital Projects | $76,314,852 |
| | | **$76,314,852** |

| FUND | | |
|---|---|---|
| 40000 | County Transit Systems | |
| | Operating Expenses | ($771,816) |
| | Capital Projects | $50,917,007 |
| | | **$50,145,191** |
| 40010 | County and Regional Transportation Projects | |
| | Capital Projects | $812,365,815 |
| | | **$812,365,815** |
| 40030 | Cable Communications | |
| | Operating Expenses | $3,292,878 |
| | Capital Outlay | $2,393,867 |
| | | **$5,686,745** |
| 40040 | Fairfax-Falls Church Community Services Board | |
| | Compensation | $5,817,026 |
| | Benefits | $4,328,789 |
| | Operating Expenses | $7,389,032 |
| | Work Performed for Others | $646,382 |
| | Capital Outlay | $423,690 |
| | | **$18,604,919** |
| 40045 | Early Childhood Birth to 5 | |
| | Operating Expenses | $375,916 |
| | | **$375,916** |
| 40050 | Reston Community Center | |
| | Compensation | $52,039 |
| | Benefits | $7,155 |
| | Operating Expenses | $160,333 |
| | Capital Outlay | $298,662 |
| | Capital Projects | $1,802,794 |
| | | **$2,320,983** |
| 40060 | McLean Community Center | |
| | Compensation | $106,329 |
| | Benefits | $60,497 |
| | Operating Expenses | $349,540 |
| | Capital Projects | $1,311,238 |
| | | **$1,827,604** |
| 40070 | Burgundy Village Community Center | |
| | Operating Expenses | $1,082 |
| | | **$1,082** |
| 40080 | Integrated Pest Management Program | |
| | Operating Expenses | $132,908 |
| | | **$132,908** |
| 40090 | E-911 | |
| | Operating Expenses | $6,905,692 |
| | Capital Outlay | $225,656 |
| | IT Projects | $17,779,877 |
| | | **$24,911,225** |

| FUND | | |
|---|---|---|
| 40100 | Stormwater Services | |
| | Operating Expenses | $251,466 |
| | Capital Projects | $211,906,848 |
| | | **$212,158,314** |
| 40110 | Dulles Rail Phase I Transportation Improvement District | |
| | Bond Expenses | ($268,400) |
| | | **($268,400)** |
| 40120 | Dulles Rail Phase II Transportation Improvement District | |
| | Bond Expenses | $8,000,000 |
| | | **$8,000,000** |
| 40125 | Metrorail Parking System Pledged Revenues | |
| | Capital Projects | $97,914 |
| | | **$97,914** |
| 40130 | Leaf Collection | |
| | Capital Outlay | $290,405 |
| | | **$290,405** |
| 40140 | Refuse Collection and Recycling Operations | |
| | Capital Outlay | $484,623 |
| | | **$484,623** |
| 40150 | Refuse Disposal | |
| | Operating Expenses | ($179,977) |
| | Capital Outlay | $934,368 |
| | Capital Projects | $180,000 |
| | | **$934,391** |
| 40180 | Tysons Service District | |
| | Capital Projects | $39,605,099 |
| | | **$39,605,099** |
| 40190 | Reston Service District | |
| | Capital Projects | $4,332,914 |
| | | **$4,332,914** |
| 40200 | Land Development Services | |
| | Operating Expenses | $916,596 |
| | | **$916,596** |
| 40300 | Housing Trust Fund | |
| | Capital Projects | $22,261,716 |
| | | **$22,261,716** |
| 40400 | Park General Operations and Capital | |
| | Compensation | $34,205,801 |
| | Benefits | $18,365,962 |
| | Operating Expenses | $7,150,175 |
| | Work Performed for Others | ($4,026,161) |
| | Capital Outlay | $729,982 |
| | Capital Projects | $54,350,104 |
| | | **$110,775,863** |

| FUND | | |
|---|---|---|
| 50000 | Federal-State Grant Fund | |
| | Grant Expenditures | $412,127,165 |
| | | **$412,127,165** |
| 50800 | Community Development Block Grant | |
| | Grant Expenditures | $8,655,358 |
| | | **$8,655,358** |
| 50810 | HOME Investment Partnerships Program | |
| | Grant Expenditures | $12,671,569 |
| | | **$12,671,569** |
| 60000 | County Insurance | |
| | Operating Expenses | $7,047,000 |
| | | **$7,047,000** |
| 60010 | Department of Vehicle Services | |
| | Operating Expenses | $1,801,971 |
| | Capital Outlay | $6,316,986 |
| | | **$8,118,957** |
| 60020 | Document Services | |
| | Operating Expenses | $848,368 |
| | | **$848,368** |
| 60030 | Technology Infrastructure Services | |
| | Operating Expenses | $11,849,476 |
| | Capital Outlay | $791,641 |
| | | **$12,641,117** |
| 60040 | Health Benefits | |
| | Non-Pay Employee Benefits | $27,091,028 |
| | | **$27,091,028** |
| 69010 | Sewer Operation and Maintenance | |
| | Compensation | $2,000,000 |
| | Operating Expenses | $7,528,429 |
| | Capital Outlay | $2,226,918 |
| | | **$11,755,347** |
| 69300 | Sewer Construction Improvements | |
| | Capital Projects | $82,607,699 |
| | | **$82,607,699** |
| 69310 | Sewer Bond Construction | |
| | Capital Projects | $105,385,431 |
| | | **$105,385,431** |
| 70000 | Route 28 Tax District | |
| | Operating Expenses | $5,174 |
| | | **$5,174** |

FUND

GIVEN under my hand this 30th day of September, 2025

A Copy - Teste:

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Jill G. Cooper
Clerk for the Board of Supervisors

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 26009

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 30, 2025 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 2026, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:**

**Schools**

FUND

| | | |
|---|---|---|
| S10000 | Public School Operating | |
| | Operating Expenditures | $334,348,348 |
| S31000 | Public School Construction | |
| | Capital Projects | $329,901,246 |
| S40000 | Public School Food and Nutrition Services | |
| | Operating Expenditures | ($10,726,585) |
| S43000 | Public School Adult and Community Education | |
| | Operating Expenditures | $30,123 |
| S50000 | Public School Grants and Self Supporting Programs | |
| | Operating Expenditures | $103,905,507 |
| S60000 | Public School Insurance | |
| | Operating Expenditures | ($1,357,863) |
| S62000 | Public School Health and Flexible Benefits | |
| | Operating Expenditures | $6,440,958 |
| S71000 | Educational Employees' Retirement | |
| | Operating Expenditures | $83,247 |
| S71100 | Public School OPEB Trust | |
| | Operating Expenditures | $0 |

GIVEN under my hand this 30th day of September, 2025

A Copy - Teste:

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Jill G. Cooper
Clerk for the Board of Supervisors

# FISCAL PLANNING RESOLUTION
## Fiscal Year 2026
## Amendment AS 26900

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 30, 2025 at which a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2026 Fiscal Plan Transfers are hereby amended as follows:

| Fund | Transfer To | From | To | Change |
|---|---|---|---|---|
| 10001 | **General Fund** | | | |
| | Fund 10040 Information Technology Projects | $0 | $6,313,305 | $6,313,305 |
| | Fund 30010 General Construction and Contributions | $27,707,700 | $30,984,222 | $3,276,522 |
| | Fund 30015 Environmental and Energy Program | $1,300,000 | $7,900,000 | $6,600,000 |
| | Fund 30020 Infrastructure Replacement and Upgrades | $2,500,000 | $17,879,566 | $15,379,566 |
| | Fund 30070 Public Safety Construction | $0 | $2,000,000 | $2,000,000 |
| | Fund 40090 E-911 | $17,644,053 | $20,144,053 | $2,500,000 |
| | Fund 40400 Park General Operations & Capital | $0 | $61,969,043 | $61,969,043 |
| | Fund 81400 FCRHA Asset Management | $0 | $2,500,000 | $2,500,000 |
| | Fund S31000 School Construction | $15,600,000 | $19,144,203 | $3,544,203 |
| 20000 | **Consolidated Debt Service** | | | |
| | Fund 40125 Metrorail Parking Systems Pledged Revenues | $0 | $1,000,000 | $1,000,000 |
| 30010 | **General Construction and Contributions** | | | |
| | Fund 20000 County Debt Service | $0 | $73,388 | $73,388 |
| | Fund 40400 Park General Operations & Capital | $0 | $45,603,984 | $45,603,984 |
| 30040 | **Contributed Roadway Improvements** | | | |
| | Fund 40000 County Transit Systems | $186,350 | $523,642 | $337,292 |
| 40010 | **County and Regional Transportation Projects** | | | |
| | Fund 40125 Metrorail Parking Systems Pledged Revenues | $4,000,000 | $6,000,000 | $2,000,000 |
| 40040 | **Fairfax-Falls Church Community Services Board** | | | |
| | Fund 10001 General Fund | $0 | $7,000,000 | $7,000,000 |
| | Fund 30010 General Construction and Contributions | $0 | $16,500,000 | $16,500,000 |
| 69000 | **Sewer Revenue** | | | |
| | Fund 69010 Sewer Operation and Maintenance | $158,000,000 | $161,500,000 | $3,500,000 |
| 80000 | **Park Revenue and Operating** | | | |
| | Fund 80300 Park Improvement | $0 | $2,900,000 | $2,900,000 |

| | | | | |
|---|---|---|---|---|
| **S10000** | **Public School Operating** | | | |
| | Fund 20000 County Debt Service | $3,346,090 | $3,213,867 | ($132,223) |
| | Fund S31000 School Construction | $16,098,097 | $19,598,097 | $3,500,000 |
| | Fund S62000 Health & Flexible Benefits | $0 | $30,000,000 | $30,000,000 |

A Copy - Teste:

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Jill G. Cooper
Clerk for the Board of Supervisors

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 25285

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, on September 30, 2025, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2025, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:**

**S71100 Public School OPEB Trust**

| | |
|---|---|
| Operating Expenses | $60,905 |
| | $60,905 |

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

# ATTACHMENT C:

# FCPS FY 2025 FINAL BUDGET REVIEW AND APPROPRIATION RESOLUTIONS

## (This attachment reflects staff's recommendations to the School Board on July 17, 2025.)

**Subject:** FY 2025 Year End Review

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

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

**Meeting Category:** July 17, 2025 - Regular Meeting

**School Board Action Required:** Action

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

All the FY 2025 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 2025 Revised Budget. In the School Operating Fund, after accounting for revenue and expenditure variances, School Board flexibility reserve, fuel contingency, commitments and carryover, and previously identified adjustments for special education extended day contract and the FY 2027 Beginning Balance, funds available for FY 2025 total $36.9 million.

This agenda item includes recommendations for FY 2026 expenditure adjustments including funding for health fund premium stabilization reserve, major maintenance, school board staff assistants and buildout, graduation ceremonies, and automated external defibrillator.

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 2025 Year End Agenda.

**FY25 Year End. ACTION.v4.pdf (354 KB)**

**FY 2025 Final Budget Review Summary ($ in millions)**

| | | Amount | Positions |
|---|---|---|---|
| **I. FY 2025 School Operating Funds Available*** | | | |
| A. FY 2025 Actual Revenue Variance | | $2.7 | |
| • State Revenue | $3.1 | | |
| • Federal Revenue | ($11.1) | | |
| • Tuition, Fees, and Other | $10.7 | | |
| B. Actual Expenditure Variance Less Reserves, Commitments and Carryover | | ($85.1) | |
| • Actual Expenditure Variance | ($347.7) | | |
| • Outstanding Encumbered Obligations | $72.3 | | |
| • Schools/Project Carryover | $173.3 | | |
| • Department Critical Needs | $8.9 | | |
| • Reserves | $8.0 | | |
| **FY 2025 Total Funds Available** | | **$87.8** | |
| | | | |
| **II. FY 2026 Previously Identified Adjustments** | | | |
| A. Special Education Extended Day Contract | | $26.9 | 0.0 |
| B. FY 2027 Beginning Balance Set-Aside | | 24.0 | 0.0 |
| **FY 2026 Previously Identified Adjustments** | | **$50.9** | **0.0** |
| | | | |
| **III. FY 2026 Recommended Adjustments** | | | |
| A. Transfer to the Health Fund – Healthcare Premium Stabilization Reserve | | $30.0 | 0.0 |
| B. Transfer to Construction Fund – Major Maintenance | | 3.5 | 0.0 |
| C. School Board Flexibility Reserve – Staff Assistants and Buildout | | 2.0 | 0.0 |
| D. Graduation Ceremony | | 0.8 | 0.0 |
| E. Automated External Defibrillator | | 0.6 | 0.0 |
| **FY 2026 Total Recommended Adjustments** | | **$36.9** | **0.0** |
| | | | |
| **FY 2026 Total Funds Available** | | **$0** | |
| | | | |
| **IV. FY 2026 School Operating Fund Grants** | | | |
| A. FY 2025 Carryover of Unspent Grant Funding and New Grant Awards | | $13.2 | 0.0 |

*Does not add due to rounding

## I. FY 2025 School Operating Funds Available

A. FY 2025 Actual Revenue Variance – $2.7 million

- State Revenue – $3.1 million

  As compared to the FY 2025 Revised Budget, state revenue reflects a net increase of $3.1 million due to a $5.9 million increase in the sales tax projection offset by a decrease in state aid of $2.8 million. The State's final payment calculations are based on the actual March 31 average daily membership (ADM).

- Federal Revenue – ($11.1 million)

  As compared to the FY 2025 Revised Budget, federal revenue reflects a net decrease of $11.1 million, primarily due to IDEA funding that will be reappropriated in FY 2026.

- Tuition, Fees, and Other – $10.7 million

  Based on actual receipts, other revenue categories including tuition, fees, and miscellaneous revenue, reflect a net increase of $10.7 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 2025 Actual Expenditure Variance Less Reserves, Commitments and Carryover – ($85.1 million)

The actual expenditure variance after accounting for reserves, commitments, and carryover is $85.1 million. The chart below provides the breakout of each component. Savings are primarily the result of vacancy and turnover. Staff continues to monitor and adjust the budget for changing vacancy and turnover assumptions to ensure FCPS' long term financial stability.

| | |
|---|---|
| Actual Expenditure Variance | ($347.7 million) |
| Outstanding encumbered obligations are the result of orders that remain undelivered, or items that have been received, but not yet invoiced, including grants | 72.3 million |
| School and multiyear projects carryover include systemwide multiyear projects, schools' automatic balance carryover of 10 percent or 25 percent of their budget, selected accounts such as band and field trips, and school requests for critical needs funding | 173.3 million |
| Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities | 8.9 million |
| School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year | 6.0 million |
| Fuel Reserve to mitigate rate fluctuations | 2.0 million |
| | **($85.1 million)** |

## II. FY 2026 Previously Identified Adjustments

A. Special Education Extended Day - $26.9 million, 0.0 positions

As part of the collective bargaining agreement reached on October 31, 2024, between FCPS and the Fairfax Education Unions (FEU), year-end funds have been prioritized for extending special education teachers' daily contracts by 30 minutes each day. Funding of $26.9 million supports the extended day contract for special education teachers in FY 2026.

B. FY 2027 Beginning Balance Set-Aside - $24.0 million

Available funding of $24.0 million from FY 2025 is recommended to be set aside as a beginning balance for FY 2027. This is a decrease of $4.1 million compared to the beginning balance included in the FY 2026 Approved Budget.

## III. FY 2026 Recommended Adjustments

A. Transfer to the Health Fund - Healthcare Premium Stabilization Reserve (PSR) - $30.0 million, 0.0 positions

A one-time transfer of $30.0 million is requested to increase the PSR for the School Health and Flexible Benefits Fund. The fund's PSR has been reduced over the past two years due primarily to increasing pharmacy and medical claims.

B. Transfer to Construction Fund - $3.5 million, 0.0 positions

One-time funding of $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 and the deterioration of major capital investments.

C. School Board Flexibility Reserve – Staff Assistants and Buildout- $2.0 million, 0.0 positions

One-time funding of $2.0 million will be realigned from the School Board Flexibility reserve to fund School Board staff assistants in FY 2026 and fund the reconfiguration and modernization of the School Board offices at Gatehouse Administration Center. The School Board flexibility reserve has been reduced from $8.0 million to $6.0 million.

D. Graduation Ceremony - $0.8 million, 0.0 positions

Funding of $0.8 million is included to support graduation ceremony costs for FY 2026. This funding will support the cost of venue rental, transportation, live stream, and other logistical costs for 25 high schools and two alternative high schools, as well as centers and nontraditional programs.

E. Automated External Defibrillators (AED) - $0.6 million, 0.0 positions

Virginia Senate Bill SB817 amends Virginia Code 22.1-271.9 in part to require clearly marked and easily accessible AEDs at each venue where school-sponsored athletic practices or competitions are held. Further, guidelines set by the American Heart Association direct that AED units should be retrievable within three minutes. FCPS has 25 high school campuses and 26 middle school campuses where school-sponsored athletic practices or competitions are held. The change in law will require an additional 126 AED units and 75 climate-controlled cabinets that must be mounted in locations around school campuses. Fifty-one units will be managed as mobile units designed to serve the most remote fields where installation and power will be a challenge. Funding of $0.6 million is included for the additional AED units, climate-controlled cabinets, annual maintenance, and installation costs.

## IV. FY 2026 School Operating Fund Grants

A. FY 2025 Carryover of Unspent Grant Funding and New Grant Awards – $13.2 million

Federal grant awards from FY 2025 will be carried forward and reappropriated in FY 2026. Unspent grant funding primarily represents IDEA 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 $14,992 as compared to the FY 2026 Approved Budget.
- The Carl D. Perkins grant increased by $0.2 million as compared to the FY 2026 Approved Budget.

## Other Funds Summary

| School Board Funds | FY 2026 Approved | Adjustments | FY 2026 Revised* |
|---|---|---|---|
| School Construction | $262,846,013 | $329,901,246 | $592,747,259 |
| Food and Nutrition Services | $139,144,760 | ($10,726,584) | $128,418,175 |
| Adult and Community Education | $9,721,528 | $30,123 | $9,751,651 |
| Grants and Self-Supporting Programs | $105,580,089 | $105,320,309 | $210,900,398 |
| School Insurance | $34,748,941 | ($1,357,863) | $33,391,078 |
| Health and Flexible Benefits | $703,405,973 | $6,440,958 | $709,846,931 |
| Educational Employees' Supplementary Retirement System (ERFC) | $260,665,007 | $83,246 | $260,748,254 |
| School Other Post-Employment Benefits (OPEB) Trust | $18,799,500 | $0 | $18,799,500 |

*Does not add due to rounding.

### School Construction Fund

The FY 2025 actual receipts have increased by $0.8 million over the budgeted amount. This is due to an additional $0.7 million in capital cost recovery for Thomas Jefferson High School for Science and Technology tuition, $0.4 million in additional miscellaneous revenue which includes county proffers and funding received for schools' work orders, and $28,668 provided by the City of Fairfax that primarily funds security cameras at Johnson MS. The additional funding is offset by a decrease of $0.3 million in revenue from boosters, youth associations, and community support of turf fields. Transfers increased by $22,000 due to county transfers for design costs related to stormwater enhancement.

The FY 2025 actual expenditures total $241.2 million, which is a decrease of $209.2 million compared to the FY 2025 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, Dranesville ES, Bonnie Brae ES, Mosaic ES, Crossfield ES, Lees Corner ES, Brookfield ES, Bren Mar Park ES, Herndon ES, and Armstrong ES.

The actual FY 2025 turf field replacement ending balance of $0.6 million reflects a $0.2 million decrease from the FY 2025 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 2026 Revised Budget includes a $3.5 million increase in the School Operating Fund transfer to address the backlog of major infrastructure maintenance.

### Food and Nutrition Services Fund

The FY 2025 ending balance for the Food and Nutrition Services (FNS) Fund totals $25.6 million. Excluding the beginning balance, revenue in the FNS fund totals $94.6 million, a decrease of $3.4 million from the FY 2025 Revised Budget due to a $2.0 million decrease in federal aid, a $1.2 million

decrease in food sales, and a $1.1 million decrease in state aid offset by a $0.9 million increase in other revenue.

Actual expenditures total $108.4 million which is an increase of $6.7 million over the FY 2025 Revised Budget. The increase was primarily due to higher than anticipated expenditures related to employee salaries and benefits, food product and supply, as well as the FNS multiyear excess reserve balance corrective action plan that dedicated funding to one-time equipment purchases and maintaining level breakfast and lunch prices.

The FY 2026 Revised Budget totals $128.4 million, a decrease of $10.7 million from the FY 2026 Approved Budget and is comprised of $0.9 million in outstanding encumbered obligations offset by a $11.7 million decrease to the reserve. The revenue and expenditure adjustments bring the Food and Nutrition reserve total to $24.7 million in FY 2026. The decrease in the FNS reserve adheres to 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. These regulations require school food authorities to maintain a nonprofit school food service and limit 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 $8.1 million, which is $1.5 million lower than the FY 2025 Revised Budget due to a decrease in tuition of $1.6 million, and a decrease in other revenue of $32,685 offset by an increase in state aid of $85,790.

Actual expenditures total $8.1 million, a $1.6 million decrease from the FY 2025 Revised Budget, due to lower expenditures in employee salaries, materials and supplies, and contracted services. Expenditures for the fund include expenses for course offerings, such as instructor costs and classroom supplies, as well as oversight and management costs.

The FY 2026 Revised Budget totals $9.8 million, an increase of $30,123 as compared to the FY 2026 Approved Budget and includes $30,123 in outstanding encumbered obligations.

**Grants and Self-Supporting Programs Fund**

The FY 2025 ending balance for the Grants and Self-Supporting Programs Fund totals $47.5 million. The ending balance is comprised of $6.7 million for the summer school subfund and $40.8 million in the grants subfund. The FY 2026 Revised Budget increased by $105.3 million due to new and revised grant awards, the re-appropriation of the ending balance, multiyear grant awards, and an expenditure adjustment for the summer school program.

**Grants Subfund:**
The FY 2025 ending balance for the Grants subfund totals $40.8 million and primarily represents multiyear grants and programs not yet expended such as PreK and Early Head Start, Medicaid, Fairfax Virginia All In, and Clean School Buses.

The FY 2026 Revised Budget for the Grants subfund reflects an increase of $101.4 million due to revised grant awards and the re-appropriation of the ending balance and multiyear grant awards. Of this amount, $40.8 million represents the ending balance and $60.7 million results from the re-appropriation of multiyear grant awards primarily for entitlement grants such as Title

I, Title II, and Title III. Also included are other grants such as State Operated Programs, School-Based Mental Health Services, State Technology, EPA Clean School Bus, Magnet Schools Assistance Program, EPA Clean Heavy Duty Vehicles, and the VDSS School Support for Afghan Students grant. In addition, 15.5 positions will be added as follows: 14.0 positions for Magnet Schools Assistance Program and 1.5 positions for the PreK and Early Head Start VPI grants.

**Summer School Subfund:**
The FY 2025 ending balance in the Summer School Subfund is $6.7 million, primarily due to lower than budgeted expenditures of $3.6 million combined with $2.9 million in reserve funding. Revenue receipts were $0.3 million higher than estimated primarily due to higher state revenue for remediation and increases in interest received due to higher rates of return, offset by a decrease in tuition revenue due to lower than anticipated enrollment in the self-supporting programs. The FY 2025 ending balance will be carried over to FY 2026 allowing FCPS to maintain summer programs such as High School Summer Programs, Algebra Power Up, and Extended School Year (ESY).

**School Insurance Fund**

The FY 2025 ending balance for the School Insurance Fund is $68.1million, an $11.6 million increase over the FY 2025 Revised Budget. FY 2025 actual revenue totals $24.3 million, a $3.9 million increase over the FY 2025 Revised Budget due to an increase in the School Operating Fund transfer to cover higher worker's compensation medical claims as well as additional revenue for risk management. FY 2025 actual expenditures, excluding general reserves, total $21.9 million, a $0.5 million decrease from the FY 2025 Revised Budget primarily due to lower legal 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 $2.4 million primarily due to the continued increase in claims coinciding with an in-person workforce. Accrued liabilities in the Other Insurance subfund increased $3.3 million due to increased insurance costs related to inflation and expected legal settlements.

The FY 2026 beginning balance is $68.1 million. Outstanding encumbered obligations of $23,163 at FY 2025 year-end are reflected in FY 2026 expenditures.

**School Health and Flexible Benefits Fund**

The FY 2025 ending balance for the School Health and Flexible Benefits Fund's Premium Stabilization Reserve (PSR) is $20.4 million, a $23.6 million decrease from the FY 2025 Revised Budget. FY 2025 revenue totals $589.9 million, a $16.0 million increase over the FY 2025 Revised Budget primarily due to higher contributions and pharmacy rebates and subsidies. FY 2025 expenditures total $608.6 million, a $39.6 million increase over the FY 2025 Revised Budget due to higher medical and pharmacy claims.

The FY 2026 beginning balance totals $20.4 million, a decrease of $23.6 million from the FY 2026 Approved Budget. The decrease is due to a lower FY 2025 ending balance. Outstanding encumbered obligations totaling $0.4 million at FY 2025 year-end are reflected in projected expenditures for the FY 2026 Revised Budget. The ending balance of $55.1 million reflects a $30.0

million transfer from the School Operating Fund to maintain the Premium Stabilization Reserve at a fiscally prudent level.

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

The FY 2025 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is $3.3 billion, a $131.9 million decrease from the FY 2025 Revised Budget. FY 2025 combined receipts total $354.2 million, a $140.4 million decrease from the FY 2025 Revised Budget primarily due to lower-than-expected investment returns of $165.9 million. 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. Employee and employer contributions total $188.3 million, a $5.1 million decrease from the FY 2025 Revised Budget.

ERFC expenditures for FY 2025 total $238.6 million, an $8.5 million decrease from the FY 2025 Revised Budget due to lower than projected investment management and consulting fees. Decreases in investment expenses reflect the decrease in the value of the assets in the fund. Due to the timing of the FY 2025 Final Budget Review, final transactions from investment activities, including actual returns from June and the expenditure impact of employees retiring at year-end, will be incorporated in the FY 2026 Midyear Budget.

The FY 2026 beginning balance is $3.3 billion. Outstanding encumbered obligations totaling $83,246 at FY 2025 year-end are reflected in projected expenditures for the FY 2026 Revised Budget.

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

The FY 2025 ending balance for the OPEB Trust Fund is $249.7 million, an increase of $1.0 million over the FY 2025 Revised Budget. FY 2025 revenue totals $29.5 million, an increase of $1.1 million over the FY 2025 Revised Budget due to an increase in investment returns. As a result of the timing of the FY 2025 Final Budget Review, final transactions from investment activities, including actual returns from May and June, will be incorporated in the FY 2026 Midyear Budget Review. FY 2025 expenditures of $18.6 million, an increase of $60,905 over the FY 2025 Revised Budget, are due to an increase in benefits paid. The FY 2026 beginning balance is $249.7 million.

# APPENDIX

**SCHOOL OPERATING FUND STATEMENT**

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, July 1:** | | | | | | |
| Budgeted Beginning Balance | $ 30,366,614 | $ 30,366,614 | $ - | $ 28,106,217 | $ 28,106,217 | $ - |
| Outstanding Encumbered Obligations | 88,538,493 | 88,538,493 | - | - | 72,346,146 | 72,346,146 |
| Schools/Projects Carryover | 137,643,905 | 137,643,905 | - | - | 173,330,213 | 173,330,213 |
| Department Critical Needs Carryover | 26,233,991 | 26,233,991 | - | - | 8,897,086 | 8,897,086 |
| Previously Identified Adjustments | - | - | - | - | 26,900,000 | 26,900,000 |
| Recommended Expenditure Adjustments | 64,151,123 | 64,151,123 | - | - | 36,873,686 | 36,873,686 |
| **Total Beginning Balance** | **$ 346,934,126** | **$ 346,934,126** | **$ -** | **$ 28,106,217** | **$ 346,453,348** | **$ 318,347,131** |
| Future Year Beginning Balance | $ 28,106,217 | $ 28,106,217 | $ - | $ - | $ 24,000,000 | $ 24,000,000 |
| School Board Flexibility Reserve | 8,000,000 | 8,000,000 | - | - | 6,030,524 | 6,030,524 |
| Fuel Contingency | 2,000,000 | 2,000,000 | - | - | 2,000,000 | 2,000,000 |
| **Total Reserves** | **$ 38,106,217** | **$ 38,106,217** | **$ -** | **$ -** | **$ 32,030,524** | **$ 32,030,524** |
| **RECEIPTS:** | | | | | | |
| Sales Tax | $ 241,675,874 | $ 247,559,808 | $ 5,883,934 | $ 253,340,339 | $ 253,340,339 | $ - |
| State Aid | 774,446,054 | 771,674,119 | (2,771,935) | 794,551,520 | 794,551,520 | - |
| Federal Aid | 63,293,379 | 52,175,364 | (11,118,015) | 50,073,177 | 63,267,807 | 13,194,630 |
| City of Fairfax Tuition | 55,564,732 | 65,879,149 | 10,314,417 | 61,676,853 | 61,676,853 | - |
| Tuition, Fees, and Other | 30,732,469 | 31,120,585 | 388,115 | 29,127,560 | 29,127,560 | - |
| **Total Receipts** | **$ 1,165,712,509** | **$ 1,168,409,024** | **$ 2,696,515** | **$ 1,188,769,449** | **$ 1,201,964,079** | **$ 13,194,630** |
| **TRANSFERS IN:** | | | | | | |
| Combined County General Fund | $ 2,584,409,875 | $ 2,584,409,875 | $ - | $ 2,703,050,892 | $ 2,703,050,892 | $ - |
| County Transfer - Cable Communications | 875,000 | 875,000 | - | 875,000 | 875,000 | - |
| **Total Transfers In** | **$ 2,585,284,875** | **$ 2,585,284,875** | **$ -** | **$ 2,703,925,892** | **$ 2,703,925,892** | **$ -** |
| **Total Receipts & Transfers** | **$ 3,750,997,384** | **$ 3,753,693,899** | **$ 2,696,515** | **$ 3,892,695,341** | **$ 3,905,889,971** | **$ 13,194,630** |
| **Total Funds Available** | **$ 4,136,037,727** | **$ 4,138,734,242** | **$ 2,696,515** | **$ 3,920,801,558** | **$ 4,284,373,842** | **$ 363,572,285** |
| **EXPENDITURES:** | $ 4,050,367,760 | $ 3,710,755,993 | $ (339,611,767) | $ 3,867,807,908 | $ 4,167,849,669 | $ 300,041,761 |
| School Board Flexibility Reserve | 8,000,000 | - | (8,000,000) | - | 6,030,524 | 6,030,524 |
| **Total Expenditures** | **$ 4,058,367,760** | **$ 3,710,755,993** | **$ (347,611,767)** | **$ 3,867,807,908** | **$ 4,173,880,193** | **$ 306,072,285** |
| **TRANSFERS OUT:** | | | | | | |
| School Construction Fund | $ 22,048,097 | $ 22,048,097 | $ - | $ 16,098,097 | $ 19,598,097 | $ 3,500,000 |
| Grants & Self-Supporting Fund | 22,853,213 | 22,853,213 | - | 32,153,213 | 32,153,213 | - |
| Health & Flexible Benefits Fund | - | - | - | - | 30,000,000 | 30,000,000 |
| Adult & Community Education Fund | 1,396,250 | 1,396,250 | - | 1,396,250 | 1,396,250 | - |
| Consolidated County & School Debt Fund | 3,266,190 | 3,196,818 | (69,372) | 3,346,090 | 3,346,090 | - |
| **Total Transfers Out** | **$ 49,563,750** | **$ 49,494,378** | **$ (69,372)** | **$ 52,993,650** | **$ 86,493,650** | **$ 33,500,000** |
| **Total Disbursements** | **$ 4,107,931,509** | **$ 3,760,250,371** | **$ (347,681,139)** | **$ 3,920,801,558** | **$ 4,260,373,842** | **$ 339,572,285** |
| **ENDING BALANCE, JUNE 30** | **$ 28,106,217** | **$ 378,483,871** | **$ 350,377,655** | **$ -** | **$ 24,000,000** | **$ 24,000,000** |
| **Less:** | | | | | | |
| **BEGINNING BALANCE REQUIREMENTS:** | | | | | | |
| Budgeted Beginning Balance from FY 2026 Approved | $ 28,106,217 | $ 28,106,217 | $ - | $ - | $ - | $ - |
| **Total Budgeted Beginning Balance** | **$ 28,106,217** | **$ 28,106,217** | **$ -** | **$ -** | **$ -** | **$ -** |
| **RESERVES:** | | | | | | |
| School Board Flexibility Reserve | $ - | $ 6,030,524 | $ 6,030,524 | $ - | $ - | $ - |
| Fuel Contingency | - | 2,000,000 | 2,000,000 | - | - | - |
| **Total Reserves** | **$ -** | **$ 8,030,524** | **$ 8,030,524** | **$ -** | **$ -** | **$ -** |
| **COMMITMENTS AND CARRYOVER:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 72,346,146 | $ 72,346,146 | $ - | $ - | $ - |
| Schools/Projects Carryover | - | 173,330,213 | 173,330,213 | - | - | - |
| Department Critical Needs Carryover | - | 8,897,086 | 8,897,086 | - | - | - |
| **Total Commitments and Carryover** | **$ -** | **$ 254,573,445** | **$ 254,573,445** | **$ -** | **$ -** | **$ -** |
| **TOTAL FUNDS AVAILABLE, JUNE 30** | **$ -** | **$ 87,773,686** | **$ 87,773,686** | **$ -** | **$ 24,000,000** | **$ 24,000,000** |
| **ADMINISTRATIVE ADJUSTMENTS:** | | | | | | |
| ***Previously Identified Adjustments*** | | | | | | |
| Special Education Teacher Contracts | $ - | $ 26,900,000 | $ 26,900,000 | $ - | $ - | $ - |
| Set-Aside for FY 2027 Beginning Balance | - | 24,000,000 | 24,000,000 | - | 24,000,000 | 24,000,000 |
| **Total Previously Identified Adjustments** | **$ -** | **$ 50,900,000** | **$ 50,900,000** | **$ -** | **$ 24,000,000** | **$ 24,000,000** |
| ***Recommended Adjustments*** | | | | | | |
| Healthcare Premium Stabilization Reserve | $ - | $ 30,000,000 | $ 30,000,000 | $ - | $ - | $ - |
| Transfer to Construction – Major Maintenance | - | 3,500,000 | 3,500,000 | - | - | - |
| School Board Flexibility Reserve – Staff Assistants and Buildout | - | 1,969,476 | 1,969,476 | - | - | - |
| Graduation Ceremony | - | 840,000 | 840,000 | - | - | - |
| Automated External Defibrillator | - | 564,210 | 564,210 | - | - | - |
| **Total Recommended Adjustments** | **$ -** | **$ 36,873,686** | **$ 36,873,686** | **$ -** | **$ -** | **$ -** |
| **Available Ending Balance** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

## SCHOOL CONSTRUCTION FUND STATEMENT

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 171,317,491** | **$ 171,317,491** | **$ -** | **$ -** | **$ 210,237,958** | **$ 210,237,958** |
| **RESERVES:** | | | | | | |
| Reserve For Turf Fields | $ 729,479 | $ 729,479 | $ - | $ 757,563 | $ 589,498 | $ (168,066) |
| **Total Reserve** | **$ 729,479** | **$ 729,479** | **$ -** | **$ 757,563** | **$ 589,498** | **$ (168,066)** |
| **RECEIPTS:** | | | | | | |
| General Obligation Bonds | $ 230,000,000 | $ 230,000,000 | $ - | $ 230,000,000 | $ 230,000,000 | $ - |
| City of Fairfax | 499,721 | 528,389 | 28,668 | 20,000 | 20,000 | - |
| TJHSST Tuition - Capital Costs | 800,000 | 1,505,724 | 705,724 | 800,000 | 800,000 | - |
| Miscellaneous Revenue | 306,000 | 729,020 | 423,020 | 286,000 | 286,000 | - |
| Turf Field Revenue | 345,000 | 33,933 | (311,067) | 25,000 | 25,000 | - |
| **Total Receipts** | **$ 231,950,721** | **$ 232,797,066** | **$ 846,344** | **$ 231,131,000** | **$ 231,131,000** | **$ -** |
| **AUTHORIZED BUT UNISSUED BONDS** | $ 116,511,399 | $ - | $ (116,511,399) | $ - | $ 116,163,288 | $ 116,163,288 |
| **Total Referendums** | **$ 116,511,399** | **$ -** | **$ (116,511,399)** | **$ -** | **$ 116,163,288** | **$ 116,163,288** |
| **TRANSFERS IN:** | | | | | | |
| **School Operating Fund** | | | | | | |
| Building Maintenance | $ 13,500,000 | $ 13,500,000 | $ - | $ 10,000,000 | $ 13,500,000 | $ 3,500,000 |
| Classroom Equipment | 1,848,000 | 1,848,000 | - | 1,848,000 | 1,848,000 | - |
| Facility Modifications | 3,050,000 | 3,050,000 | - | 600,000 | 600,000 | - |
| 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 | 25,134,972 | 25,134,972 | - | 15,600,000 | 15,600,000 | - |
| Other Contributions | - | 22,000 | 22,000 | - | - | - |
| **Total Transfers In** | **$ 47,183,069** | **$ 47,205,069** | **$ 22,000** | **$ 31,698,097** | **$ 35,198,097** | **$ 3,500,000** |
| **Total Receipts and Transfers** | **$ 395,645,189** | **$ 280,002,135** | **$ (115,643,054)** | **$ 262,829,097** | **$ 382,492,385** | **$ 119,663,288** |
| **Total Funds Available** | **$ 567,692,159** | **$ 452,049,105** | **$ (115,643,054)** | **$ 263,586,660** | **$ 593,319,841** | **$ 329,733,180** |
| **EXPENDITURES AND COMMITMENTS:** | | | | | | |
| Expenditures | $ 450,423,197 | $ 241,221,649 | $ (209,201,548) | $ 262,846,013 | $ 476,583,971 | $ 213,737,958 |
| Additional Contractual Commitments | 116,511,399 | - | (116,511,399) | - | 116,163,288 | 116,163,288 |
| **Total Disbursements** | **$ 566,934,596** | **$ 241,221,649** | **$ (325,712,947)** | **$ 262,846,013** | **$ 592,747,259** | **$ 329,901,246** |
| **ENDING BALANCE, JUNE 30** | **$ 757,563** | **$ 210,827,456** | **$ 210,069,893** | **$ 740,647** | **$ 572,582** | **$ (168,066)** |
| **Less:** | | | | | | |
| Reserve For Turf Fields | $ 757,563 | $ 589,498 | $ (168,066) | $ 740,647 | $ 572,582 | $ (168,066) |
| **Available Ending Balance** | **$ -** | **$ 210,237,958** | **$ 210,237,958** | **$ -** | **$ -** | **$ -** |

**FOOD AND NUTRITION SERVICES FUND STATEMENT**

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 40,052,558** | **$ 40,052,558** | **$ -** | **$ 36,362,814** | **$ 25,636,230** | **$ (10,726,584)** |
| **RECEIPTS:** | | | | | | |
| State Aid | $ 3,009,687 | $ 1,953,293 | $ (1,056,394) | $ 3,009,687 | $ 3,009,687 | $ - |
| Federal Aid | 58,195,776 | 56,175,739 | (2,020,036) | 61,016,870 | 61,016,870 | - |
| Food Sales | 36,706,438 | 35,520,092 | (1,186,346) | 38,210,370 | 38,210,370 | - |
| Other Revenue | 61,211 | 935,030 | 873,819 | 545,018 | 545,018 | - |
| **Total Receipts** | **$ 97,973,111** | **$ 94,584,154** | **$ (3,388,958)** | **$ 102,781,946** | **$ 102,781,946** | **$ -** |
| **Total Funds Available** | **$ 138,025,669** | **$ 134,636,712** | **$ (3,388,958)** | **$ 139,144,760** | **$ 128,418,175** | **$ (10,726,584)** |
| **EXPENDITURES:** | | | | | | |
| Expenditures | $ 101,662,855 | $ 108,372,011 | $ 6,709,155 | $ 102,781,946 | $ 103,720,126 | $ 938,180 |
| Food and Nutrition Services General Reserve | 36,362,814 | - | (36,362,814) | 36,362,814 | 24,698,050 | (11,664,764) |
| **Total Disbursements** | **$ 138,025,669** | **$ 108,372,011** | **$ (29,653,659)** | **$ 139,144,760** | **$ 128,418,175** | **$ (10,726,584)** |
| Change in Inventory | $ - | $ (628,471) | $ (628,471) | $ - | $ - | $ - |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ 25,636,230** | **$ 26,893,172** | **$ -** | **$ -** | **$ -** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 938,180 | $ 938,180 | $ - | $ - | $ - |
| Inventory | - | 827,776 | 827,776 | - | - | - |
| **Available Ending Balance** | **$ -** | **$ 23,870,274** | **$ 23,870,274** | **$ -** | **$ -** | **$ -** |

**ADULT & COMMUNITY EDUCATION FUND STATEMENT**

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 23,580** | **$ 23,580** | **$ -** | **$ -** | **$ 30,123** | **$ 30,123** |
| **RECEIPTS:** | | | | | | |
| State Aid | $ 1,144,465 | $ 1,230,255 | $ 85,790 | $ 1,144,769 | $ 1,144,769 | $ - |
| Federal Aid | 2,355,460 | 2,355,460 | - | 2,308,769 | 2,308,769 | - |
| Tuition | 4,624,912 | 3,037,330 | (1,587,582) | 4,720,985 | 4,720,985 | - |
| Industry, Foundation, Other | 147,217 | 114,532 | (32,685) | 150,755 | 150,755 | - |
| **Total Receipts** | **$ 8,272,054** | **$ 6,737,577** | **$ (1,534,477)** | **$ 8,325,278** | **$ 8,325,278** | **$ -** |
| **TRANSFERS IN:** | | | | | | |
| School Operating Fund | $ 1,396,250 | $ 1,396,250 | $ - | $ 1,396,250 | $ 1,396,250 | $ - |
| **Total Transfers In** | **$ 1,396,250** | **$ 1,396,250** | **$ -** | **$ 1,396,250** | **$ 1,396,250** | **$ -** |
| **Total Receipts and Transfers** | **$ 9,668,304** | **$ 8,133,827** | **$ (1,534,477)** | **$ 9,721,528** | **$ 9,721,528** | **$ -** |
| **Total Funds Available** | **$ 9,691,885** | **$ 8,157,407** | **$ (1,534,477)** | **$ 9,721,528** | **$ 9,751,651** | **$ 30,123** |
| **EXPENDITURES:** | **$ 9,691,885** | **$ 8,127,284** | **$ (1,564,600)** | **$ 9,721,528** | **$ 9,751,651** | **$ 30,123** |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ 30,123** | **$ 30,123** | **$ -** | **$ -** | **$ -** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 30,123 | $ 30,123 | $ - | $ - | $ - |
| **Available Ending Balance** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

## GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | | | | | | |
| Grants | $ 63,682,864 | $ 63,682,864 | $ - | $ - | $ 40,754,947 | $ 40,754,947 |
| Summer School | 17,270,520 | 17,270,520 | - | 2,853,319 | 6,724,581 | 3,871,262 |
| **Total Beginning Balance** | **$ 80,953,384** | **$ 80,953,384** | **$ -** | **$ 2,853,319** | **$ 47,479,528** | **$ 44,626,209** |
| **RECEIPTS:** | | | | | | |
| **Grants** | | | | | | |
| State Aid | $ 26,431,621 | $ 13,335,475 | $ (13,096,146) | $ 8,541,744 | $ 22,158,870 | $ 13,617,126 |
| Federal Aid | 95,816,906 | 69,482,926 | (26,333,979) | 49,710,896 | 96,744,344 | 47,033,448 |
| Industry, Foundation, Other | 410,880 | 472,775 | 61,895 | - | 43,526 | 43,526 |
| Unallocated Grants | 6,000,000 | - | (6,000,000) | 6,000,000 | 6,000,000 | - |
| **Summer School** | | | | | | |
| State Aid | 1,810,454 | 2,172,912 | 362,458 | 1,810,454 | 1,810,454 | - |
| Tuition | 2,874,250 | 2,691,505 | (182,746) | 2,859,250 | 2,859,250 | - |
| Industry, Foundation, Other | 80,000 | 171,675 | 91,675 | 80,000 | 80,000 | - |
| **Total Receipts** | **$ 133,424,110** | **$ 88,327,268** | **$ (45,096,842)** | **$ 69,002,344** | **$ 129,696,444** | **$ 60,694,100** |
| **TRANSFERS IN:** | | | | | | |
| School Operating Fund (Grants) | $ 15,096,815 | $ 15,096,815 | $ - | $ 15,096,815 | $ 15,096,815 | $ - |
| School Operating Fund (Summer School) | 7,756,398 | 7,756,398 | - | 17,056,398 | 17,056,398 | - |
| Cable Communications Fund (Grants) | 1,725,467 | 1,725,467 | - | 1,571,213 | 1,571,213 | - |
| **Total Transfers In** | **$ 24,578,680** | **$ 24,578,680** | **$ -** | **$ 33,724,426** | **$ 33,724,426** | **$ -** |
| **Total Funds Available** | **$ 238,956,174** | **$ 193,859,332** | **$ (45,096,842)** | **$ 105,580,089** | **$ 210,900,398** | **$ 105,320,309** |
| **EXPENDITURES:** | | | | | | |
| Grants | $ 203,164,552 | $ 123,041,376 | $ (80,123,177) | $ 74,920,668 | $ 176,369,715 | $ 101,449,047 |
| Unallocated Grants | 6,000,000 | - | (6,000,000) | 6,000,000 | 6,000,000 | - |
| Summer School | 26,938,303 | 23,338,428 | (3,599,875) | 21,839,127 | 25,710,389 | 3,871,262 |
| **Total Expenditures** | **$ 236,102,855** | **$ 146,379,804** | **$ (89,723,051)** | **$ 102,759,795** | **$ 208,080,104** | **$ 105,320,309** |
| **RESERVES:** | | | | | | |
| Summer School Reserve | $ 2,853,319 | $ - | $ (2,853,319) | $ 2,820,294 | $ 2,820,294 | $ - |
| **Total Reserves** | **$ 2,853,319** | **$ -** | **$ (2,853,319)** | **$ 2,820,294** | **$ 2,820,294** | **$ -** |
| **Total Disbursements** | **$ 238,956,174** | **$ 146,379,804** | **$ (92,576,370)** | **$ 105,580,089** | **$ 210,900,398** | **$ 105,320,309** |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ 47,479,528** | **$ 47,479,528** | **$ -** | **$ -** | **$ -** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 9,926,374 | $ 9,926,374 | $ - | $ - | $ - |
| **Available Ending Balance** | **$ -** | **$ 37,553,154** | **$ 37,553,154** | **$ -** | **$ -** | **$ -** |

**SCHOOL INSURANCE FUND STATEMENT**

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| Workers' Compensation Accrued Liability | $ 42,867,181 | $ 42,867,181 | $ - | $ 42,867,181 | $ 45,305,000 | $ 2,437,819 |
| Other Insurance Accrued Liability | 13,548,565 | 13,548,565 | - | 13,548,565 | 16,808,000 | 3,259,435 |
| Allocated Reserves | 9,283,851 | 9,283,851 | - | 7,310,304 | 5,952,441 | (1,357,862) |
| **BEGINNING BALANCE, JULY 1** | **$ 65,699,597** | **$ 65,699,597** | **$ -** | **$ 63,726,050** | **$ 68,065,441** | **$ 4,339,391** |
| **RECEIPTS:** | | | | | | |
| **Workers' Compensation** | | | | | | |
| School Operating Fund | $ 10,738,928 | $ 13,238,928 | $ 2,500,000 | $ 15,138,928 | $ 15,138,928 | $ - |
| School Food & Nutrition Services Fund | 324,284 | 324,284 | - | 324,284 | 324,284 | - |
| **Other Insurance** | | | | | | |
| School Operating Fund | 9,326,998 | 10,326,998 | 1,000,000 | 11,975,425 | 11,975,425 | - |
| Insurance Proceeds/ Rebates | - | 385,262 | 385,262 | - | - | - |
| **Total Receipts** | **$ 20,390,210** | **$ 24,275,472** | **$ 3,885,262** | **$ 27,438,637** | **$ 27,438,637** | **$ -** |
| **Total Funds Available** | **$ 86,089,807** | **$ 89,975,069** | **$ 3,885,262** | **$ 91,164,687** | **$ 95,504,078** | **$ 4,339,391** |
| **EXPENDITURES:** | | | | | | |
| Workers' Compensation Administration | $ 978,752 | $ 916,277 | $ (62,475) | $ 1,072,377 | $ 1,072,377 | $ - |
| Workers' Compensation Claims Paid | 9,725,000 | 10,931,329 | 1,206,329 | 14,011,512 | 14,011,512 | - |
| Workers' Compensation Claims Management | 1,250,000 | 2,889,455 | 1,639,455 | 1,250,000 | 1,273,163 | 23,163 |
| Other Insurance | 10,410,005 | 7,172,567 | (3,237,438) | 13,001,205 | 13,001,205 | - |
| General Reserves | 7,310,304 | - | (7,310,304) | 5,413,846 | 4,032,821 | (1,381,025) |
| **Total Expenditures** | **$ 29,674,061** | **$ 21,909,628** | **$ (7,764,433)** | **$ 34,748,941** | **$ 33,391,078** | **$ (1,357,863)** |
| Net change in accrued liabilities-Workers' Comp | $ - | $ 2,437,819 | $ 2,437,819 | $ - | $ - | $ - |
| Net change in accrued liabilities-Other Insurance | - | 3,259,435 | 3,259,435 | - | - | - |
| **Net Change in Accrued Liability** | **$ -** | **$ 5,697,254** | **$ 5,697,254** | **$ -** | **$ -** | **$ -** |
| **ENDING BALANCE, June 30** | **$ 56,415,746** | **$ 68,065,441** | **$ 11,649,695** | **$ 56,415,746** | **$ 62,113,000** | **$ 5,697,255** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 23,163 | $ 23,163 | $ - | $ - | $ - |
| **Available Ending Balance** | **$ 56,415,746** | **$ 68,042,278** | **$ 11,626,533** | **$ 56,415,746** | **$ 62,113,000** | **$ 5,697,255** |
| **Restricted Reserves** | | | | | | |
| Workers' Compensation Accrued Liability | $ 42,867,181 | $ 45,305,000 | $ 2,437,819 | $ 42,867,181 | $ 45,305,000 | $ 2,437,819 |
| Other Insurance Accrued Liability | 13,548,565 | 16,808,000 | 3,259,435 | 13,548,565 | 16,808,000 | 3,259,435 |
| Allocated Reserves | - | 5,952,441 | 5,952,441 | - | - | - |
| **Total Reserves** | **$ 56,415,746** | **$ 68,065,441** | **$ 11,649,695** | **$ 56,415,746** | **$ 62,113,000** | **$ 5,697,254** |

## SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 39,065,197** | **$ 39,065,197** | **$ -** | **$ 43,965,401** | **$ 20,406,359** | **$ (23,559,042)** |
| **RECEIPTS:** | | | | | | |
| Employer Contributions | $ 317,948,311 | $ 335,993,915 | $ 18,045,605 | $ 387,516,407 | $ 387,516,407 | $ - |
| Employee Contributions | 90,283,003 | 85,162,662 | (5,120,341) | 98,019,260 | 98,019,260 | - |
| Retiree/Other Contributions | 72,217,352 | 66,465,602 | (5,751,749) | 71,438,833 | 71,438,833 | - |
| Interest Income | - | 1,083,169 | 1,083,169 | - | - | - |
| Rebates and Subsidies | 81,000,000 | 89,006,590 | 8,006,590 | 90,641,513 | 90,641,513 | - |
| **Subtotal** | **$ 561,448,665** | **$ 577,711,937** | **$ 16,263,272** | **$ 647,616,013** | **$ 647,616,013** | **$ -** |
| Flexible Accounts Withholdings | $ 12,462,784 | $ 12,220,531 | $ (242,253) | $ 11,824,559 | $ 11,824,559 | $ - |
| **Total Receipts** | **$ 573,911,449** | **$ 589,932,468** | **$ 16,021,019** | **$ 659,440,572** | **$ 659,440,572** | **$ -** |
| **TRANSFERS IN:** | | | | | | |
| School Operating Fund | $ - | $ - | $ - | $ - | $ 30,000,000 | $ 30,000,000 |
| **Total Transfers In** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 30,000,000** | **$ 30,000,000** |
| **Total Receipts and Transfers** | **$ 573,911,449** | **$ 589,932,468** | **$ 16,021,019** | **$ 659,440,572** | **$ 689,440,572** | **$ 30,000,000** |
| **Total Funds Available** | **$ 612,976,646** | **$ 628,997,665** | **$ 16,021,019** | **$ 703,405,973** | **$ 709,846,931** | **$ 6,440,958** |
| **EXPENDITURES/PAYMENTS:** | | | | | | |
| Health Benefits Paid | $ 452,771,614 | $ 485,022,006 | $ 32,250,393 | $ 529,105,920 | $ 529,105,920 | $ - |
| Premiums Paid | 89,483,847 | 95,816,329 | 6,332,483 | 94,800,278 | 94,800,278 | - |
| Claims Incurred but not Reported (IBNR) | 31,061,987 | 31,820,000 | 758,013 | 35,269,000 | 36,590,000 | 1,321,000 |
| IBNR Prior Year Credit | (30,499,000) | (30,499,000) | - | (30,499,000) | (31,820,000) | (1,321,000) |
| Health Administrative Expenses | 13,508,357 | 13,989,754 | 481,396 | 13,623,376 | 14,021,206 | 397,830 |
| **Subtotal** | **$ 556,326,805** | **$ 596,149,089** | **$ 39,822,285** | **$ 642,299,574** | **$ 642,697,403** | **$ 397,830** |
| Flexible Accounts Reimbursement | $ 12,462,784 | $ 12,212,503 | $ (250,281) | $ 11,824,559 | $ 11,824,559 | $ - |
| FSA Administrative Expenses | 221,656 | 229,714 | 8,058 | 241,080 | 241,080 | - |
| **Subtotal** | **$ 12,684,441** | **$ 12,442,217** | **$ (242,223)** | **$ 12,065,639** | **$ 12,065,639** | **$ -** |
| **Total Expenditures** | **$ 569,011,245** | **$ 608,591,307** | **$ 39,580,061** | **$ 654,365,213** | **$ 654,763,043** | **$ 397,830** |
| **ENDING BALANCE, JUNE 30** | **$ 43,965,401** | **$ 20,406,359** | **$ (23,559,042)** | **$ 49,040,760** | **$ 55,083,888** | **$ 6,043,128** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 397,830 | $ 397,830 | $ - | $ - | $ - |
| Premium Stabilization Reserve | 43,965,401 | 20,008,529 | (23,956,872) | 49,040,760 | 55,083,888 | 6,043,128 |
| **Available Ending Balance** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

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

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 3,213,963,803** | **$ 3,213,963,803** | **$ -** | **$ 3,461,362,255** | **$ 3,329,513,271** | **$ (131,848,984)** |
| **RECEIPTS:** | | | | | | |
| Contributions | $ 193,352,276 | $ 188,296,343 | $ (5,055,933) | $ 205,804,535 | $ 205,804,535 | $ - |
| Investment Income | 301,200,000 | 165,867,900 | (135,332,100) | 294,200,000 | 294,200,000 | - |
| **Total Receipts** | **$ 494,552,276** | **$ 354,164,244** | **$ (140,388,033)** | **$ 500,004,535** | **$ 500,004,535** | **$ -** |
| **Total Funds Available** | **$ 3,708,516,079** | **$ 3,568,128,047** | **$ (140,388,033)** | **$ 3,961,366,790** | **$ 3,829,517,806** | **$ (131,848,984)** |
| **EXPENDITURES** | **$ 247,153,824** | **$ 238,614,775** | **$ (8,539,049)** | **$ 260,665,007** | **$ 260,748,254** | **$ 83,246** |
| **ENDING BALANCE, JUNE 30** | **$ 3,461,362,255** | **$ 3,329,513,271** | **$ (131,848,984)** | **$ 3,700,701,783** | **$ 3,568,769,553** | **$ (131,932,230)** |
| **Less:** | | | | | | |
| Outstanding Encumbered Obligations | $ - | $ 83,246 | $ 83,246 | $ - | $ - | $ - |
| **AVAILABLE ENDING BALANCE** | **$ 3,461,362,255** | **$ 3,329,430,025** | **$ (131,932,230)** | **$ 3,700,701,783** | **$ 3,568,769,553** | **$ (131,932,230)** |

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

| | FY 2025 Revised | FY 2025 Actual | Variance | FY 2026 Approved | FY 2026 Revised | Variance |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 238,830,591** | **$ 238,830,591** | **$ -** | **$ 248,705,091** | **$ 249,727,486** | **$ 1,022,396** |
| **REVENUE:** | | | | | | |
| Employer Contributions | $ 23,438,000 | $ 23,502,000 | $ 64,000 | $ 23,674,000 | $ 23,674,000 | $ - |
| Net Investment Income | 5,000,000 | 6,019,301 | 1,019,301 | 5,000,000 | 5,000,000 | - |
| **Total Revenue** | **$ 28,438,000** | **$ 29,521,301** | **$ 1,083,301** | **$ 28,674,000** | **$ 28,674,000** | **$ -** |
| **TOTAL FUNDS AVAILABLE** | **$ 267,268,591** | **$ 268,351,892** | **$ 1,083,301** | **$ 277,379,091** | **$ 278,401,486** | **$ 1,022,396** |
| **EXPENDITURES:** | | | | | | |
| Benefits Paid | $ 18,438,000 | $ 18,502,000 | $ 64,000 | $ 18,674,000 | $ 18,674,000 | $ - |
| Administrative Expenses | 125,500 | 122,405 | (3,095) | 125,500 | 125,500 | - |
| **Total Expenditures** | **$ 18,563,500** | **$ 18,624,405** | **$ 60,905** | **$ 18,799,500** | **$ 18,799,500** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 248,705,091** | **$ 249,727,486** | **$ 1,022,396** | **$ 258,579,591** | **$ 259,601,986** | **$ 1,022,396** |

## SUPPLEMENTAL APPROPRIATION RESOLUTION
## FY 2026

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2026 Appropriation Resolution for the following School Board funds:

**Appropriate to:**

**County Schools**

| Fund | Fund Name | From | To | Change |
|---|---|---|---|---|
| S10000 | Public Schools Operating<br>Operating Expenditures | $3,839,531,845 | $4,173,880,193 | $334,348,348 |
| S31000 | School Construction<br>Operating Expenditures | $262,846,013 | $592,747,259 | $329,901,246 |
| S40000 | School Food & Nutrition Services<br>Operating Expenditures | $139,144,760 | $128,418,175 | ($10,726,585) |
| S43000 | School Adult & Community Education<br>Operating Expenditures | $9,721,528 | $9,751,651 | $30,123 |
| S50000 | School Grants & Self-Supporting<br>Operating Expenditures | $106,994,891 | $210,900,398 | $103,905,507 |
| S60000 | Public Schools Insurance Fund<br>Operating Expenditures | $34,748,941 | $33,391,078 | ($1,357,863) |
| S62000 | School Health and Flexible Benefits<br>Trust Fund<br>Operating Expenditures | $703,405,973 | $709,846,931 | $6,440,958 |
| S71000 | School Educational Employees'<br>Supplementary Retirement System<br>Trust Fund<br>Operating Expenditures | $260,665,007 | $260,748,254 | $83,247 |
| S71100 | School Other Post-Employment<br>Benefits Trust Fund<br>Operating Expenditures | $18,799,500 | $18,799,500 | $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 2025 Final Budget Review, at a regular meeting held on July 17, 2025, at Luther Jackson Middle School, Falls Church, Virginia.

_____
Date

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

**FISCAL PLANNING RESOLUTION**
**FY 2026**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2026 Fiscal Planning Resolution for the following School Board funds:

| Fund | Fund Name | Fund | Transfer To | From | To | Change |
|---|---|---|---|---|---|---|
| S10000 | Public Schools Operating | | | | | |
| | | S31000 | School Construction | $16,098,097 | $19,598,097 | $3,500,000 |
| | | S43000 | School Adult & Community Education | $1,396,250 | $1,396,250 | $0 |
| | | S50000 | School Grants & Self-Supporting | $32,153,213 | $32,153,213 | $0 |
| | | S62000 | School Health & Flexible Benefits | $0 | $30,000,000 | $30,000,000 |
| | | C20000 | Consolidated Debt Service | $3,346,090 | $3,346,090 | $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 2025 Final Budget Review, at a regular meeting held on July 17, 2025, 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 2025**
**Date: June 30, 2025**

**Update for FY 2025 Grants**

The status of FY 2025 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: $49.4 million (66 grants)
- Competitive grants awarded: $19.7 million (51 grants)
- Competitive grants denied: $11.4 million (7 grants)
- Competitive grants pending: $18.2 million (8 grants)

The status of FY 2025 competitive grants awarded in collaboration with Educate Fairfax (formerly The Foundation for Fairfax County Public Schools) are as follows:

- Competitive grants submitted: $0.4 million (12 grants)
- Competitive grants awarded: $0.3 million (11 grants)
- Competitive grants denied: $0.0 million (1 grant)
- Competitive grants pending: $0.0 million (0 grants)

The status of FY 2025 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: $93.9 million (11 grants)
- Entitlement grants awarded: $91.2 million (10 grants)
- Entitlement grants pending: $2.0 million (1 grant)

The status of FY 2025 federal pandemic relief grants are as follows:

- Federal stimulus grants submitted: $0.1 million (1 grant)
- Federal stimulus grants awarded: $0.0 million (1 grant)
- 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.*