ATTACHMENT VI:

OTHER FUNDS DETAIL

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve **$50,081,442**

FY 2023 expenditures are recommended to increase $50,081,442 to appropriate the full balance of the fund. The increase is due to $47,121,645 from the carryover of unexpended project balances and the unspent appropriated reserve, $150,000 in anticipated interest earnings in FY 2023, and a $2,198,660 transfer increase from the General Fund per the County's reserve policy. FY 2023 expenditures reflect $6,571,869 in remaining balances previously appropriated to approved projects, $1,000,000 for the newly approved Fairfax Founders Fund project (2G16-002-000), and the appropriated reserve of $42,509,573 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 2023, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements, excluding those disbursements related to the CARES Coronavirus Relief Fund and the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

FY 2022 actual expenditures reflect a decrease of $47,234,734, or 99.2 percent from the *FY 2022 Revised Budget Plan* amount of $47,604,145. This variance is due to unexpended project balances of $6,421,947, and the balance of the Appropriated Reserve of $40,812,787.

Actual revenues in FY 2022 total $36,911, a decrease of $113,089, or 75.4 percent, from the FY 2022 estimate of $150,000 due to lower than anticipated interest earnings.

It should be noted that on June 28, 2022, the Board of Supervisors authorized funding of $1,000,000 to create the Fairfax Founders Fund (2G16-002-000), a grant and technical assistance program for promising startup County firms in emerging technology industries. As part of the *FY 2022 Carryover Review*, $1,000,000 is allocated from the appropriated reserve to project 2G16-002-000. It should also be noted that, as part of the *FY 2022 Carryover Review*, the Connected Autonomous Vehicle Demo LCM (2G30-010-000) project (2G30-008-000) is closed out due to its completion and the unexpended balance of $78 is returned to the Appropriated Reserve.

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Founders Fund (2G16-002-000)	$1,000,000	On June 28, 2022, the Board of Supervisors authorized funding of $1,000,000 to create the Fairfax Founders Fund (2G16-002-000), a grant and technical assistance program for promising startup County firms in emerging technology industries.
Connected Autonomous Vehicle Demo LCM (2G30-010-000)	(78)	Decrease due to completion of this project.
Total	**$999,922**	

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $0.

OTHER FUNDS DETAIL

Fund 10030, Contributory Fund **$2,500,000**

FY 2023 expenditures are recommended to increase $2,500,000 to provide initial funding for the Tysons Anchor Organization. The recommended increase is supported by an increase to the General Fund transfer. The Tysons Anchor Organization will be a new publicly chartered, private, non-profit corporation to serve as the entity for implementation of the Comprehensive Plan for Tysons. The community organization will be designed to serve as a catalyst for the transformation of Tysons into an inclusive, vibrant, and globally attractive urban center.

FY 2022 actual expenditures reflect a decrease of $29,803, or 0.1 percent from the *FY 2022 Revised Budget Plan* amount of $20,178,160. The balance is attributable to lower-than-expected membership dues to the Virginia Association of Counties and the Metropolitan Washington Council of Governments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $57,652, an increase of $29,803.

Fund 10040, IT Projects **$56,399,283**

FY 2023 expenditures are recommended to increase $56,399,283 due to the carryover of unexpended project balances of $48,060,677; a General Fund Transfer of $10,725,000 to support new and continuing IT projects and the appropriation of $804,099 in revenues received in FY 2022. Adjustments related to revenues include an increase of $41,073 in interest income above the amount anticipated, $457,994 in State Technology Trust Fund Revenue, $193,300 in CPAN revenue, $27,870 in Land Record fees and $83,862 in E-Summons Revenue. These increases are partially offset by the transfer of a project balance of $5,334,554 out to Fund 40200, Land Development Services. The balance transferred is associated with the Development Process Technology Surcharges applied on fees for building and site-related transactions and certain Fire Marshal fees to support improvements to land development information systems; these charges and associated expenses will be recorded in Fund 40200, Land Development Services, beginning in FY 2023.

FY 2022 Actual Expenditures reflect a decrease of $48,060,677, or 71.7 percent, from the *FY 2022 Revised Budget Plan* allocation of $67,076,498, reflecting unexpended project balances carried over into FY 2023.

FY 2022 Actual Revenues reflect total $3,994,600, or 281.7 percent, above the FY 2022 estimate of $1,046,440, as a result of increases in Development Process Technology Surcharges, State Technology Trust Fund revenues, CPAN revenues, Land Records fees, Electronic Summons revenues and interest income.

A transfer out to Fund 40200, Land Development Services, of $5,334,554 is included to move available balances associated with the Development Process Technology Surcharge and the Development Process IT Upgrade and Replacement project to the newly established fund.

As a result of the actions discussed above, the FY 2023 ending balance remains $0.

Project Name (Number)	Increase/ (Decrease)	Comments
Automated Board Meeting Records (2G70-011-000)	($343)	This project is complete, and the balance is reallocated to support other initiatives.
CCR Case Management System (2G70-021-000)	221,170	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 TTF revenue.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
CCR Court Automated Recording System (2G70-022-000)	457,994	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Courtroom Technologies (2G70-034-000)	375,000	Supports required digital upgrade of the County's Courtroom Technology Management System (CTMS) that provides electronic evidence presentation, video conferencing, and system management for all three Fairfax County Courts.
Customer Relationship Management (CRM) (2G70-041-000)	200,000	Supports a unified tracking/case management of service requests via a multi-platform CRM solution across e-mail, web, social media, and call center capabilities.
Cyber Security Enhancement Initiative (2G70-052-000)	500,000	Supports continuation of the County's Cyber Security program.
Development Process IT Upgrade and Replacement (IT-000037)	(3,190,493)	The available balance in this project is transferred to Fund 40200, Land Development Services, where it will support IT solutions for the land development process.
DIT Tactical Initiatives (2G70-015-000)	52,416	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
E. Gov. Programs (2G70-020-000)	400,000	Supports continuation of eGov programs, including the County's website, mobile apps, chatbots, artificial intelligence, web content management system, FairfaxNet and other required updates and enhancements.
Electronic Summons and Court Scheduling (2G70-067-000)	572,862	This project provides maintenance and support the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	800,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Content Services Project (IT-000017)	250,000	Supports countywide efforts to store, centralize, and share documents and other data; this strategy includes the use of tools that enable the origination, creation, editing, management, review, publishing, search, retrieval, and applied use of information regardless of the initial source or format.
Enterprise Data Analytics and Business Intelligence (IT-000034)	300,000	This multiphase project supports the County's strategic objective of improving evidence-based decisions ensuring resources (time, money, and people) are used efficiently and effectively, and developing sustainable strategic plans to better serve constituent populations.
FIDO/LDS Life Line Project (IT-000035)	(97,522)	The balance in this project is reallocated to the PLUS Project (IT-000019).

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Geospatial Initiatives (IT-000028)	1,000,000	This project continues to modernize the GIS infrastructure and complete the refresh of several GIS based systems critical to County operations. The completed modernization will enable sound integrations of GIS with operational business systems, expand the operational use of GIS, protect the investment in data, and provide the stability expected of corporate systems.
Hana Database and Fiori Project (IT-000044)	400,000	This project supports migration to HANA SAP database for SAP applications and deployment of Fiori Mobility for frequently used SAP functions. HANA is an in-memory database software for SAP applications and is required for SAP S Series upgrades, priority patches and processing high speed transactions and analytics. Fiori Mobility is a set of applications for frequently used SAP functions such as workflow approvals, information inquiries, and various self-service tasks for desktop, tablets, and smart phones.
Information Technology Training (2G70-006-000)	100,000	This project supports essential IT training required to maintain staff technical skills and required certification.
LDS Electronic Plan Submission and Review Program (IT-000010)	(329,213)	The balance in this project is reallocated to the PLUS Project (IT-000019).
Office of Elections Technology Project (IT-000006)	5,000,000	This project supports the phased replacement of election equipment when current equipment reaches end of life.
PLUS Project (IT-000019)	426,735	Supports the development of an integrated technology platform for land use planning and development regulation activities. The Planning and Land Use System (PLUS) will replace the legacy FIDO, PAWS, ZAPS, and LDS systems, as well as other complementary systems.
Police Record Management System Refresh (IT-000013)	700,000	This project supports the replacement of the current Police Records Management system that supports present and future police department needs and business processes and that maintains close integration with the Computer-Aided Dispatch system.
Remote Access (2G70-036-000)	200,000	This project supports enhanced and expanded capability of authorized County users to securely access the County's systems from remote locations or field service activities, telework, Continuity of Operations Plans (COOP), and emergency events such as pandemic outbreaks or natural and weather emergencies.
Total	**$8,338,606**	

OTHER FUNDS DETAIL

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service **$5,231,757**

FY 2023 expenditures are recommended to increase $5,231,757 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2023 - FY 2027 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2032).

FY 2023 revenues are recommended to remain the same as the FY 2023 Adopted Budget Plan. FY 2023 also includes a $9,858 transfer in from Fund 30070, Public Safety Construction, related to the Public Safety Headquarters project based on the final project expense reconciliation. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

FY 2022 actual expenditures reflect a decrease of $6,953,335, or 2.0 percent, from the *FY 2022 Revised Budget Plan* amount of $339,575,607. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2022 total $2,382,900, an increase of $54,900, or 2.4 percent, over the FY 2022 estimate of $2,328,000 primarily due to higher than anticipated Build America Bonds interest subsidy, higher than anticipated bond proceeds and miscellaneous revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $0.

Capital Project Funds

Fund 30000, Metro Operations and Construction **$91,821**

FY 2023 expenditures are recommended to increase $91,821 due to a modest increase in the required jurisdictional subsidy for Metro capital. Fund balances are sufficient to support this increase without additional resources.

FY 2022 actual expenditures reflect a decrease of $12,158,845, or 14.7 percent, from the *FY 2022 Revised Budget Plan* amount of $82,670,850. WMATA utilized Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and American Rescue Plan Act (ARPA) funds in FY 2022 and the use of these one-time stimulus funds resulted in corresponding reductions to jurisdictional subsidies. This balance of County funds will be utilized to address a portion of the County's FY 2023 capital requirements, thereby reducing the amount of General Obligation Bonds anticipated to be sold in winter 2023.

Actual revenues in FY 2022 total $112,401,933, a decrease of $45,635,092, or 28.9 percent, from the FY 2022 estimate of $158,037,025 due to WMATA's use of ARPA and CRRSAA funds, which offset revenue requirements that were anticipated to be addressed through jurisdictional subsidies. The resulting balances in state aid are utilized in Fund 40000, County Transit Systems, to support Fairfax Connector bus fleet replacement requirements.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $0.

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Fund 30010, General Construction and Contributions **$245,292,609**

FY 2023 expenditures are recommended to increase $245,292,609 due to the carryover of unexpended project balances in the amount of $205,830,331 and an adjustment of $39,462,278. This adjustment includes an increase to the General Fund transfer of $38,457,332 including: $11,343,973 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, $7,500,000 for Construction Escalation Reserve, $655,000 for Developer Defaults, $4,000,000 to support space planning initiatives, $4,800,000 to support demolition and renovations at the Historic Courthouse, $3,000,000 for the Hybla Valley Community Center, $175,000 to support improvements at Justice Park, $5,000,000 to support Park Authority CIP Projects, $150,000 to support planning initiatives, $83,359 to support the Strike Force Blight Abatement Program, $1,000,000 for the Tysons Community Center, and $750,000 for the Workhouse Campus.

The adjustment also includes the appropriation of $1,004,946 in revenues received in FY 2022, including: $208,620 in Athletic Service Fee revenues, $575,182 in Developer Streetlights Program revenue, $3,463 in Emergency Directive Program revenue, $8,618 in Grass Mowing Directive Program revenue, $45,000 in Joint Venture Development contributions, $1,366 in interest earnings from EDA bonds associated with the Lewinsville redevelopment project, $128,997 in Minor Streetlight Upgrades Program revenue, and $33,700 in revenues from the City of Fairfax associated with the Willard Health Center.

The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Svcs Fee – FCPS Diamond Fields (2G51-003-000)	$52,155	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Athletic Svcs Fee-Custodial Support (2G79-219-000)	31,293	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Athletic Svcs Fee-Turf Field Replacement (PR-000097)	125,172	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Capital Sinking Fund for County Roads (RC-000001)	1,890,662	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of $1,890,662 is included for County-owned Road maintenance. The revised allocation provides a total of 5 percent for County roads.

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Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Parks (PR-000108)	5,671,987	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park Authority properties. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of $5,671,987 is included for Parks. The revised allocation provides a total of 15 percent for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	1,134,397	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of $1,134,397 is included for maintenance in revitalization areas. The revised allocation provides a total of 3 percent for revitalization areas.
Capital Sinking Fund for Walkways (ST-000050)	2,646,927	Increase necessary to support prioritized critical infrastructure replacement and upgrades to walkways. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of $2,646,927 for walkway maintenance. The revised allocation provides a total of 7 percent for walkways.

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Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-123-000)	7,500,000	Increase required to support current experience with construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 percent higher than the previously approved budget. In addition to the market escalation, construction cost increases include updated requirements to achieve the Board of Supervisors adopted Operational Energy Strategy and Prevailing Wage Ordinance. It should be noted that a total increase of $15.0 million has been split between Fund 30010 and Fund 30070, Public Safety Construction.
Developer Defaults (2G25-020-000)	655,000	Increase necessary to complete several developer default projects. The Developer Default Program is funded annually for the purpose of completing private development projects on which developers have defaulted. Typical defaults include storm drainage, trails, sidewalks pavements, or street improvements to enable acceptance into the VDOT street system for maintenance. The program is supported by developer bonds and the General Fund. General Fund contributions are often required when the developer bonds are not sufficient to fund the total cost of the improvements. Funding will provide for three projects which are VDOT street acceptance projects. Once improvements are made, the County will no longer be responsible for the maintenance of these streets. These dedicated public streets are owned and maintained by the County until road construction is completed to state standards and accepted by VDOT for maintenance.
Developer Street Light Program (2G25-024-000)	575,182	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2022. 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.
Emergency Directive Program (2G25-018-000)	3,463	Increase necessary to appropriate revenue received in FY 2022 associated with collections from homeowners, banks, or settlement companies for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass moving 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.

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Project Name (Number)	Increase/ (Decrease)	Comments
Facility Space Realignments (IT-000023)	4,000,000	Increase necessary to support space realignment and reconfiguration projects throughout the County. These projects will provide a source of funding for reconfigurations that will maximize owned space and eliminate leased space. Increased teleworking has also provided an opportunity to reexamine space and realize more efficiencies.
Grass Mowing Directive Program (2G97-002-000)	8,618	Increase necessary to appropriate revenue received in FY 2022 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.
Historic Courthouse Demo/Reno (CF-000008)	4,800,000	Increase necessary to support the demolition of the two 1950's Historic Courthouse wings at the rear of the building and the associated site work. The rear of the Historic Courthouse will be restored to its pre-1950 appearance when these appendages are removed. The wings and the sallyport are partially vacant with major on-going and costly capital renewal /maintenance needs that limit their occupancy. The project will also include site work to transform the grounds surrounding the Historic Courthouse and Historic Jail into a green space park and improve pedestrian safety in the area. The design work is currently underway and is anticipated to be complete in December 2022. Additional funding will provide for demolition work, restoration of the directly affected building, site improvements, and masonry repairs for the entire building.

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Project Name (Number)	Increase/ (Decrease)	Comments
Hybla Valley Community Center (CC-000022)	3,000,000	Increase necessary to support the Hybla Valley Community Center project. In April 2020, Fairfax County purchased the Mount Vernon Athletic Club with plans to establish a multi-service Center to meet the immediate needs of the surrounding community. Limited interior building upgrades have been completed for the Workforce Development Center on the site. This portion of the Center will provide for workforce development, skills training classrooms, and workshops with a focus on skilled trades as well as technology focused training. When complete, the Center will provide recreation, youth programs, and other equitable, accessible, and effective resources for the community. The site includes a 49,000 square-foot sports facility on 5.3 acres of land. This initial design funding will support the renovations and long-term facility enhancements which include the community center, a childcare center, an athletic field, and associated site improvements. Construction costs are dependent on the final scope and may include replacement windows, doors, insulation, sprinkler systems and Mechanical, Electrical and Plumbing (MEP) improvements. Funding for the construction phase of the project will be included at a future budget cycle once the full scope is determined.
Joint Venture Development (2G25-085-000)	45,000	Increase necessary to appropriate funds received in FY 2022 for the conceptual review of an unsolicited proposal for Recycling Material Processing Services.
Justice Park Improvements (PR-000154)	175,000	Increase necessary to fund invasives clean up and construction of a picnic shelter at Justice Park. Justice Park was created in 1961 and is the only local park of its size and type in the Bailey's Crossroads / Seven Corners area. The park serves a densely populated area that also has some of the highest socioeconomic needs in the County. The original master plan included a picnic shelter that could be used for community events and family gatherings. This addition would provide shade to the children and families using the tot lot.
Lewinsville Redevelopment (HS-000011)	1,366	Increase necessary to appropriate interest earned on Economic Development Authority (EDA) bonds issued to finance the redevelopment of the Lewinsville senior housing and human services facility. This interest is required to be applied to project costs or transferred to debt service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.
Minor Streetlight Upgrades (2G25-026-000)	128,997	Increase necessary to appropriate revenues received in FY 2022 associated with minor streetlight improvements.

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Project Name (Number)	Increase/ (Decrease)	Comments
Parks Authority CIP Projects (PR-000153)	5,000,000	Increase to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority has experienced project delays, contributing to a backlog of unsold bonds. The recently approved increase in the annual bond sale limit from $300 million to $400 million will help to alleviate pressure in the Bond Program but is expected to take several years. As directed by the Board, staff has been working with the Park Authority to appropriately size annual bond sales to address the current backlog and to develop future bond referendum proposals that address needs and conform to the County's overall limitations. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum. In addition, the Park Authority is experiencing inflation and project cost escalation on existing projects such as the Mount Vernon Rec Center. Funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. Staff is continuing to work with the Park Authority with Capital Program planning.
Planning Initiatives (2G02-025-000)	150,000	Increase necessary to support planning initiatives that arise throughout the fiscal year. This funding will provide for consultant studies associated with planning development projects and potential development opportunities.
Strike Force Blight Abatement (2G97-001-000)	83,359	Increase necessary to appropriate FY 2022 zoning violation revenues that have exceeded the base revenue associated with the Strike Force Blight Abatement project. As part of the FY 2009 Adopted Budget Plan budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of $122,215 be made available to support the activities of the Department of Code Compliance. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.

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Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Community Center (CC-000026)	1,000,000	Increase necessary to accommodate Value Engineering consultant services during the design phase, Mechanical, Electrical and Plumbing (MEP) peer review, and County staff hours for project management. This project is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), the Department of Public Works and Environmental Services (DPWES), and a private developer. The development of Dominion Square in Tysons will also incorporate a 30,000-square-foot community center on the site. It is anticipated that the design and construction of the Community Center will be financed with Economic Development Authority (EDA) bonds.
Willard Health Center – 2020 (HS-000051)	33,700	Increase necessary to appropriate revenue received from the City of Fairfax for their portion of the architectural and engineering services associated with the Willard Health Center joint development project. Fairfax County entered into an agreement with the City of Fairfax for a new combined facility to house both County and City programs. Fairfax County is managing the project and periodic payments that will be received from the City for their respective share of the overall costs.
Workhouse Campus Improvements (GF-000019)	750,000	Increase necessary to support building improvements at the Workhouse Campus. This project will provide a source of funding for historic preservation and renovations for adaptive reuse of two buildings, identified as Workhouse-13 and Workhouse-15. The County is marketing the buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus. Funding will support the standard tenant improvement contributions and the marketing expenses associated with the leasing of Workhouse-13 and Workhouse-15.
Total	**$39,462,278**	

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Fund 30015, Environmental and Energy Program **$37,312,813**

FY 2023 expenditures are recommended to increase $37,312,813 due to the carryover of unexpended project balances in the amount of $26,279,318 and an adjustment of $11,033,495. This adjustment includes an increase to the General Fund transfer in the amount of $10,320,000 to support environmental initiatives and the appropriation of revenues received in FY 2022 in the amount of $713,495. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Community - Plastic Bag Tax Projects (2G02-041-000)	$668,460	Increase necessary to appropriate revenues received in FY 2022 associated with the plastic bag tax. On September 14, 2021, the Board of Supervisors adopted an ordinance to enact a $0.05 tax, effective January 1, 2022, on disposable plastic bags provided by grocery stores, convenience stores and drugstores. VA Code Sec. 58.1-1745.B dictates that revenues from the plastic bag tax program are to be appropriated for environmental clean-up, education programs designed to reduce environmental waste, mitigation of pollution and litter, and the provision of reusable bags to recipients of certain federal food support programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). The Office of Environmental and Energy Coordination will establish a funding selection process for plastic bag tax revenue and provide County agencies the opportunity to pursue funding for applicable programs and initiatives. It is envisioned that some of the first funding allocations will be allocated to projects, such as Operation Stream Shield, which benefits the environment by providing individuals experiencing homelessness with a nominal stipend and workforce skills while providing stream clean up. It is also envisioned that funding will support the provision of reusable bags at food pantries, famers markets, and for SNAP and WIC recipients. Staff will return to the Board via memo with specific project recommendations.
Contingency (2G02-034-000)	45,035	Increase due to the appropriation of miscellaneous revenue received during FY 2022. This funding is attributed to rebates and refunds associated with implemented energy projects.
Energy – Energy Contracts (ESCO) (2G02-035-000)	4,500,000	Increase necessary to support building energy improvements recommended by Energy Service Companies (ESCOs). These improvements support energy and water use efficiency targets in the Operational Energy Strategy (OES). The OES targets include decreasing energy use 25 percent by 2030, and 50 percent by 2040, as compared to the FY 2018 baseline. Investment Grade Audits (IGAs) are underway at four sites: the DPWES I-66 campus, the DPWES Newington site, the Oak Mar Rec Center, and the Pender Office Building. These four IGAs will identify recommended energy improvements at each site. Increased funding will ensure that the improvements identified in the IGAs can proceed, additional IGAs can be conducted, and

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Project Name (Number)	Increase/ (Decrease)	Comments
		energy improvements can be undertaken. In addition, the increase in funding will support the implementation of retro-commissioning at County facilities to further reduce energy use.
Energy - EV Stations (GF-000063)	2,000,000	Increase necessary to support the continued installation of Electric Vehicle (EV) Charging Stations at County facilities. This program supports the transition of the County's fleet electrification targets as stated in the Operational Energy Strategy (OES). EV charging stations at a total of 43 parking spaces were installed as of May 2022 at five County parking garages. By the end of 2022, newly installed EV stations are expected at an additional 91 parking spaces at County parking garages and surface lots. Sites for 2023 and beyond are likely to be primarily surface parking lots. Experience to date indicates that additional funding is required due to the complexities associated with the installation of EV stations at surface parking lots. Unlike parking garages, installations on surface lots require a feasibility study to address technical and environmental considerations, including electric utility infrastructure capacity and substantial construction-related costs associated with modifying existing lots. Additional resources are also required due to continuing supply chain constraints, delays associated with upgrades to the electric utility's distribution system, and competition among governments and other entities for Federal funding to install EV charging stations.
Energy - LED Streetlights (GF-000065)	1,820,000	Increase necessary to support the fourth year of a five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights. Nearly 27,164 streetlights have been converted to LED as of June 2022. The new LED streetlights are "Smart City Capable" with features being incorporated through added hardware and software upgrades. This conversion plan is estimated to cost a total of $9.0 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO2e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented. In addition, an increase of $20,000 is included to incorporate 126 streetlights on Park Authority properties into the LED streetlight conversion program.
Energy – Renewable Energy (GF-000073)	2,000,000	Increase necessary to support the County's renewable energy strategies as outlined in the Operational Energy Strategy (OES). The required funding will allow for solar and/or renewable energy installations at several sites. Currently, a solar panel system at the Sully Community Center is in final

Project Name (Number)	Increase/ (Decrease)	Comments
		design, with installation expected to be complete by fall 2022. Installation of solar panel systems is in conceptual design for both the Reston and Woodlawn Fire Stations, with completion targeted by winter 2023. The Pender Office Building and I-66 Transfer Station are also being considered for solar panel installations. General Fund support is needed to proceed with improvements which may not be able to be absorbed in existing renovation projects or are located at facilities not currently being renovated.
Total	**$11,033,495**	

Fund 30020, Infrastructure Replacement and Upgrades **$80,651,798**

FY 2023 expenditures are recommended to increase $80,651,798 due to the carryover of unexpended project balances in the amount of $60,236,073 and an adjustment of $20,415,725. This adjustment includes an increase to the General Fund transfer of $20,015,961, including: $3,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and $17,015,961 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of $399,764 received in FY 2022 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	$17,015,961	Increase necessary to support the revised recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee, which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. The allocation formula has also been adjusted to accommodate the inclusion of FCPS. The specific allocation includes $17,015,961 for FMD. In anticipation of the *FY 2022 Carryover Review* Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes the following major projects: building envelop repairs to the Courthouse and Herrity Building; replacement of the Air Handling Unit at the Pennino Building; replacement of the generator at the Adult Detention Center; HVAC replacement at the Woodrow Wilson Library; and waterproofing and concrete repairs at the Government Center.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Systems Failures (2G08-005-000)	3,000,000	Increase necessary to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, roof, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.
MPSTOC County Support for Renewal (2G08-008-000)	346,480	Increase necessary to appropriate revenues received in FY 2022. An amount of $346,480 is associated with the state reimbursement for their 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 their share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC.
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2022. An amount of $53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for infrastructure replacement and upgrade requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or $3.00 per square foot.
Total	**$20,415,725**	

Fund 30040, Contributed Roadway Improvements **$50,822,357**

FY 2023 expenditures are recommended to increase $50,822,357 due to the carryover of unexpended project balances in the amount of $40,618,261 and other adjustments of $10,204,096. This adjustment is based on actual revenue received in FY 2022 in the amount of $10,126,892 and interest earnings of $77,204. 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)	$1,436	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Countywide Developer Contributions (2G40-034-000)	182,548	Increase necessary based on the appropriation of $152,268 in revenue received and $30,280 in interest earnings received in FY 2022.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Center Developer Contributions (2G40-031-000)	7,924	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Innovation Center Developer Contributions (2G40-191-000)	208,452	Increase necessary based on the appropriation of revenue received in FY 2022.
Tysons Corner Developer Contributions (2G40-035-000)	8,471	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Tyson Grid of Streets Developer Contributions (2G40-057-000)	5,960,182	Increase necessary based on the appropriation of $5,944,974 in revenue received and $15,208 in interest earnings received in FY 2022.
Tysons-wide Developer Contributions (2G40-058-000)	3,835,083	Increase necessary based on the appropriation of $3,821,198 in revenue received and $13,885 in interest earnings received in FY 2022.
Total	**$10,204,096**	

OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements **$85,312,094**

FY 2023 expenditures are recommended to increase $85,312,094 due to the carryover of unexpended project balances in the amount of $59,331,206 and an adjustment of $25,980,888. This adjustment includes the appropriation of revenues received during FY 2022 in the amount of $772,058 and a General Fund Transfer in of $25,208,830 to support additional bicycle and pedestrian access throughout the County. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bicycle & Pedestrian Access Facilities (ST-000051)	$25,208,830	Increase necessary to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at $100.0 million over approximately six years through FY 2027. At the December 14, 2021 Transportation Committee meeting, staff recommended setting aside a percentage of year-end balances and based on prior year-end balances, 20 percent is estimated to generate over $80.0 million over six years. Funding in the amount of $25,208,830 is included for FY 2023 based on 20 percent of FY 2022 year-end balances.
Contingency – Bonds (5G25-027-000)	(800,000)	Decrease based on the adjustments noted herein.
County-Maintained Pedestrian Imp – 2014 (ST-000036)	1,000,000	Increase necessary to support higher than anticipated costs associated with County-Maintained Pedestrian Improvement projects within this program.
Jefferson Manor Improvements - Phase IIIA – 2014 (2G25-097-000)	(200,000)	Decrease due to substantial completion of this project.
Pedestrian Improvements – 2014 (5G25-060-000)	1,000,000	Increase necessary to support higher than anticipated costs associated with Pedestrian Improvement projects within this program. This increase will support ongoing and future projects.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(2,227,942)	Decrease due to substantial completion of most of the projects included in this program. Additional reductions from this project will occur at future budget cycles as funding needs are identified. This decrease is partially offset by an increase of $772,058 the appropriation of reimbursement revenue from the Federal Transit Administration received during FY 2022.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Spot Improvements – 2014 (5G25-059-000)	1,500,000	Increase is necessary to support ongoing and future Spot Improvement projects throughout the County. Spot improvements are quick-hit projects, such as turn lanes and sidewalk and trail connections, to improve mobility, enhance safety, and provide relief for transportation bottlenecks.
Traffic Calming Program (2G25-076-000)	500,000	Increase necessary to fund ongoing and future Traffic Calming projects in FY 2023.
Total	**$25,980,888**	

Fund 30070, Public Safety Construction **$310,007,961**

FY 2023 expenditures are recommended to increase $310,007,961 due to the carryover of unexpended project balances of $297,996,496 and a net adjustment of $12,011,465. The adjustment includes funding of $7,500,000 to support current experience with construction project cost escalation; the appropriation of bond premium in the amount of $4,000,000 associated with the January 2022 bond sale; the appropriation of additional proffer revenue in the amount of $45,337 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program; and the appropriation of interest revenue in the amount of $7,963 received in FY 2022 and proffer revenue of $468,023 received in FY 2022 associated with public improvements in the Scotts Run South area. This adjustment is partially offset by a decrease of $9,858 associated with the final project reconciliation of the Public Safety Headquarters (PSHQ) project. This funding is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	$7,500,000	Increase necessary to support current experience with construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. Funding may also be required to adjust previously approved budgets to achieve the Board of Supervisors approved Operational Energy Strategy and Prevailing Wage Ordinance. It is anticipated that an amount of $1,250,000 from this funding will be needed for the Fairview Fire Station project. Based on a third-party cost estimate, additional funding is needed for this Fire Station to accommodate increased construction costs due to current market conditions. It should be noted that a total increase of $15 million has been split between Fund 30070 and Fund 30010, General Construction and Contributions.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (2G25-061-000)	3,990,142	Increase necessary to appropriate bond premium of $4,000,000 received in FY 2022 associated with the January 2022 bond sale. This increase is partially offset by a decrease of $9,858 associated with the Public Safety Headquarters project. This project was funded with Economic Development Authority (EDA) bonds. The Public Safety Headquarters project was closed as part of the *FY 2021 Carryover Review*, and all remaining funding was transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds. Based on the final project reconciliation, an amount of $9,858 is transferred to Fund 20000, Consolidated County and Schools Debt Service, as part of the *FY 2022 Carryover Review*.
Scotts Run Public Improvements-Stormwater (SD-000042)	475,986	Increase necessary to appropriate interest revenue of $7,963 received and proffer revenue of $468,023 received in FY 2022 associated with public improvements in the Scotts Run South area.
Traffic Light Preemptive Devices (PS-000008)	45,182	Increase necessary to appropriate additional proffer revenue of $45,337 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as provide safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of $978,735 has been received for this initiative. This increase is partially offset by a decrease of $155 that is reallocated to the Traffic Light Preemptive Maintenance project to support the maintenance of existing traffic light preemptive devices.
Traffic Light Preemptive Maintenance (2G92-013-000)	155	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	**$12,011,465**	

OTHER FUNDS DETAIL

Fund 30090, Pro Rata Share Drainage Construction **$8,607,972**

FY 2023 expenditures are recommended to increase $8,607,972 due to the carryover of unexpended project balances in the amount of $5,626,964 and an adjustment of $2,981,008 to appropriate pro rata share revenues received during FY 2022. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed (SD-000040)	$2,981,008	Increase necessary to appropriate revenues of $2,982,510 received during FY 2022. Funds will be used to complete Countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for the construction of drainage improvement projects located within that watershed. The new amended program includes a single Countywide rate for assessment purposes and a single project across all 30 major watersheds. All assessments collected are aggregated and used for any eligible project within the County. This increase is partially offset by a decrease of $1,502, which is the result of a reconciliation of fund balances to the County's financial statements. As part of this reconciliation, the FY 2022 actual beginning balance of this fund was reduced by $1,502.
Total	**$2,981,008**	

Fund 30300, Affordable Housing Development and Investment **$71,571,797**

FY 2023 expenditures are recommended to increase $71,571,797 due to unexpended project balances of $70,440,128 and $1,131,669 due to an appropriation of excess revenues received in FY 2022.

Project Name (Number)	Increase/ (Decrease)	Comments
Affordable/Workforce Housing (2H38-072-000)	($20,831)	Decrease necessary to reallocate funding to support affordable housing projects.
Crescent Rehabilitation (HF-000097)	(25,000)	Decrease necessary to reallocate funding to support affordable housing projects.
Penn Daw Affordable Housing (HF-000181)	1,152,500	Increase necessary to support predevelopment work on a new affordable housing project.
SOMOS (HF-000180)	25,000	Increase necessary to provide additional construction support to the SOMOS affordable housing project.
Total	**$1,131,669**	

OTHER FUNDS DETAIL

Fund 30400, Park Authority Bond Construction **$144,419,986**

FY 2023 expenditures are recommended to increase $144,419,986 due to the carryover of unexpended project balances in the amount of $142,779,668 and an adjustment of $1,640,318. This adjustment includes the appropriation of bond premium associated with the January 2022 bond sale and grants and contributions received in FY 2022. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Grants and Contributions (PR-000010)	$140,318	Increase necessary to appropriate grant revenue received in FY 2022. Funding in the amount of $123,318 is associated with the Pohick Stream Valley Trail Project and $17,000 is associated with the Forest Restoration Project at Frying Pan Farm Park.
Park Renovations and Upgrades - 2020 (PR-000147)	1,500,000	Increase necessary to appropriate bond premium received in FY 2022 associated with the January 2022 bond sale.
Total	**$1,640,318**	

Special Revenue Funds

Fund 40000, County Transit Systems **$49,790,585**

FY 2023 expenditures are recommended to increase $49,790,585 due to capital project increases of $26,885,000 for buses that have reached the end of their useful life and to support expanded service in the 495 corridor; operating expense increases of $5,765,000 for expanded bus service, software, advertising for new Silver Line service, transit studies and maintenance for electric buses; and $17,140,585 for the carryover of encumbrances and capital project balances, primarily for the purchase of buses, continued implementation of the Intelligent Transportation System (ITS), upgrades to the farebox recovery system and transit studies.

In order to offset the recommended increases, FY 2023 revenues are recommended to increase $36,300,961. The revenue increase reflects a combination of state aid received through the Northern Virginia Transportation Commission (NVTC), support from the Virginia Department of Rail and Public Transit (DRPT), and an estimated increase in farebox revenue.

FY 2022 actual expenditures reflect a decrease of $18,336,158, or 12.5 percent, from the *FY 2022 Revised Budget Plan* amount of $147,037,123. Of this amount, $13,940,167 is included as encumbered carryover in FY 2023. The remaining balance of $4,395,991 is primarily attributable to capital project balances and unanticipated balances associated with contracted services, computer services and contracted transportation services.

Actual revenues in FY 2022 total $47,677,153, a decrease of $7,537,467, or 13.7 percent, from the FY 2022 estimate of $55,214,620 due to lower than anticipated State Aid support for bus operations, a shift in the timing of reimbursements from DRPT for bus capital purchases to FY 2023 based on the purchase schedule, and lower than anticipated farebox revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $5,219,457, a decrease of $2,690,933.

OTHER FUNDS DETAIL

The following adjustments are recommended at this time.

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Connector Buses - Capital (TF-000048)	$20,150,000	This increase supports the purchase of 34 buses for the Connector fleet, including 26 to replace buses reaching the end-of-life and 8 buses to support expansion of services in the I-495 corridor between Tysons, VA, and Bethesda, MD.
Fairfax Connector Electric Buses (TF-000057)	6,600,000	This increase supports the purchase of 6 electric buses to replace existing buses reaching the end-of-life.
Fairfax Connector Support Vehicles (TF-000053)	135,000	This increase supports the purchase of a heavy-duty support vehicle.
Total	**$26,885,000**	

Fund 40010, County and Regional Transportation Projects **$419,813,211**

FY 2023 expenditures are recommended to increase $419,813,211 primarily due to the carryover and net adjustments to capital projects. Per the Metropolitan Washington Airports Authority (MWAA), there is a budget increase of $250 million to the Silver Line Phase 2 with Fairfax County responsible for $40,250,000. The County has set aside this funding requirement in the Construction Reserve NVTA 30 Percent project for payment to MWAA pending County review of the supporting documents.

FY 2023 revenues are recommended to increase by $202,404,767 due to $50,000,000 in Economic Development Authority (EDA) bonds expected to provide additional support for transportation projects endorsed by the Board of Supervisors in July of 2012 as part of the Four-Year Transportation Plan. As part of the updated Transportation Priorities Plan (TPP), revenue assumptions include an additional $50,000,000 in requested EDA bonds to be utilized toward costs for the Soapstone Drive Overpass Project. In addition, $102,404,767 is anticipated in the Northern Virginia Transportation Authority 70 percent revenue.

An FY 2023 Transfer Out of $2,717,877 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for an estimated portion of debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2022 actual expenditures decreased $368,634,189, or 86.8 percent, from the *FY 2022 Revised Budget Plan* estimate of $424,930,301. Of this amount, $368,556,534 reflects the carryover of unexpended project balances. The remaining expenditure savings of $77,655 is attributable to net operational savings.

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Pedestrian Program Operations (2G40-177-000)	$900,000	Additional appropriation necessary for continuation of the Bicycle and Pedestrian Programs.
Braddock Rd Improvement Phase I NVTA 30 (2G40-160-000)	35,000,000	Supplemental funding needed to advance project through the construction process.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Bus Stops - Countywide (TS-000010)	500,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program.
Columbia Pike Complete Streets Phase I (2G40-188-000)	500,000	Increase in funding needed based on updated project estimate.
Construction Reserve (2G40-001-000)	(13,579,690)	Decrease to appropriate necessary funds from the Construction Reserve to support required project costs.
Construction Reserve NVTA 30% (2G40-107-000)	(54,989,367)	Decrease to appropriate necessary funds from the Construction Reserve NVTA 30 percent local share to support required project costs.
County Six Year Program Bike & Pedestrian Program (2G40-088-000)	7,000,000	Increase in appropriation needed to fund bicycle and pedestrian projects approved in the Transportation Priorities Plan from December 2019.
Flint Hill Road (ST-000039)	(97,029)	Project completed. Reduce appropriation and move to support other projects.
Graham Road (ST-000040)	(87,946)	Project completed. Reduce appropriation and move to support other projects.
Herndon NVTA 30% Capital (2G40-105-000)	52,986	Increase based on revenues received through NVTA and interest income.
Herndon Metro Station Access Management Study (HMSAMS) (2G40-086-000)	2,000,000	Increase in appropriation needed to fund projects identified through the HMSAMS study.
Jones Branch Connector (County/VDOT) (2G40-062-000)	(25,000)	Project completed. Reduce appropriation and move to support other projects.
Lorton/Cross County Trail Enhancements (ST-000034)	(179,054)	Project completed. Reduce appropriation and move to support other projects.
Metro Capital Transfer NVTA 30% (2G40-164-000)	(69,808)	Based on FY 2023 requirements, reduce appropriation and move to support other projects.
Old Courthouse Road Safe Routes to School (2G40-175-000)	(200,000)	Project completed. Reduce appropriation and move to support other projects.
Rolling Road VRE Garage Feasibility Study (2G40-055-000)	450,000	Increase in funding based on updated project estimate.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Rt 1 Bus Rapid Transit NVTA 70% (2G40-162-000)	45,000,000	Supplemental funding needed to advance the project through the construction process.
Rt. 29 Widen Union Mill-Buckley Gate NVTA 30% (2G40-110-000)	13,413,427	Supplemental funding needed to advance project through the construction process.
Scotts Run Trail Streetlights (ST-000045)	(7,440)	Project completed. Reduce appropriation and move to support other projects.
Shirley Gate Road/Braddock Road/Fairfax County Parkway/Popes Head Road (2G40-079-000)	16,000,000	Supplemental funding needed to advance the project through the construction process.
Shrevewood Elementary School Safe Routes to School (SRTS) (2G40-186-000)	500,000	Increase in funding needed based on updated project estimate.
Spot Improvements (2G40-028-000)	(482,934)	Project completed. Reduce appropriation and move to support other projects.
Vienna NVTA 30% Capital (2G40-106-000)	59,032	Increase based on revenues received through NVTA and interest income.
Total	**$51,657,177**	

Fund 40030, Cable Communications **$5,567,971**

FY 2023 expenditures are recommended to increase $5,567,971 due to encumbrances of $1,442,383 and an increase of $4,125,588, which includes $3,989,697 to support I-Net for the Department of Information Technology, and $135,891 associated with upgrade and replacement of Channel 16 video equipment as well as Government Center Conference Center A/V upgrades.

FY 2022 actual expenditures reflect a decrease of $7,571,520, or 42.9 percent, from the *FY 2022 Revised Budget Plan* amount of $17,633,533. Of this amount, $1,442,383 is included as encumbered carryover in FY 2023. The remaining balance of $6,129,137 is primarily attributable to $1,091,440 savings in Personnel Services due to vacancies, $2,892,347 in Operating Expenses and $2,145,350 in Capital Equipment.

Actual revenues in FY 2022 total $19,721,528, an increase of $484,115, or 2.5 percent, over the FY 2022 estimate of $19,237,413 primarily due to higher than anticipated receipts from Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $3,958,624, an increase of $2,487,664.

OTHER FUNDS DETAIL

Fund 40040, Fairfax-Falls Church Community Services Board **$9,924,488**

FY 2023 expenditures are recommended to increase $9,924,488, or 4.9 percent over the FY 2023 Adopted Budget Plan amount of $202,350,409. Included in this total is an increase of $6,039,330 in encumbered carryover, consisting primarily of ongoing contractual obligations, residential treatment and health related services, medical and laboratory equipment and supplies, and building maintenance and repair services. Also included is an appropriation of $3,500,000 to implement a new electronic health record solution for the agency, an increase of $251,975 for FASTRAN related services and operations, as well as an increase of $133,183 in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study and FASTRAN services, the FY 2023 General Fund Transfer In is increased by $385,158.

An increase of $10,000,000 to Transfers Out as part of the *FY 2023 Revised Budget Plan* is reflected. This funding will support a Transfer Out to the General Fund due to higher than anticipated savings in Personnel Services and Operating Expenses, intensified by higher than anticipated revenue collections.

FY 2022 actual expenditures reflect a decrease of $31,639,805, or 15.8 percent, from the *FY 2022 Revised Budget Plan* amount of $199,895,087. Of this amount, 6,039,330 is included as encumbered carryover in FY 2023. The remaining balance of $25,600,475 includes savings in Operating Expenses associated with lower than anticipated contract expenses and savings in Personnel Services as a result of longer than anticipated position recruitment times.

Actual revenues in FY 2022 total $39,881,708, an increase of $3,716,358, or 10.3 percent, from the FY 2022 estimate of $36,165,350 primarily due to higher than budgeted State Department of Behavioral Health and Developmental Services (DBHDS) revenue, as well as increases in Medicaid fees and program and client fees.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $26,041,861, an increase of $15,816,833. Of this amount, $2,500,000 is restricted for the DD Medicaid Waiver Redesign Reserve, $50,000 is restricted for the Opioid Use Epidemic Reserve, $5,853,866 is restricted for the Diversion First Reserve, and $2,800,000 is restricted for the Medicaid Replacement Reserve.

Fund 40045, Early Childhood Birth to 5 **$421,034**

FY 2023 expenditures are recommended to increase $421,034 due to $403,537 in encumbered carryover for FY 2022 obligations that were not able to be paid prior to the end of the fiscal year as well as an increase of $17,497 in Personnel Services due to the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by $17,497.

FY 2022 actual expenditures reflect a decrease of $8,458,811 or 25.5 percent, from the *FY 2022 Revised Budget Plan* amount of $33,123,520. Of this amount, $403,537 is included as encumbered carryover in FY 2023. The remaining balance of $8,055,274 is attributable to savings of $716,804 in Personnel Services due to recruitment challenges as well as $7,338,470 in Operating Expenses due primarily to a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR) and lower participation of families compared to pre-COVID-19 pandemic years.

Actual revenues in FY 2022 total $57,688, a decrease of $158,272, or 73.3 percent, from the FY 2022 estimate of $215,960 primarily due to lower than anticipated collections from permits, costs recovered from the Cities of Fairfax and Falls Church, and Federal Pass-through funds associated with the Head Start USDA program.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $10,180,432, an increase of $7,897,002.

Fund 40050, Reston Community Center **$1,289,229**

FY 2023 expenditures are recommended to increase $1,289,229 due to unexpended capital project balances of $1,485,757, encumbered carryover of $65,529 in Operating Expenses to support program operations, as well as increases of $246,953 in Personnel Services and $208,605 in Operating Expenses to account for increased programming within the community center; offset by a decrease of $708,114 in Capital Projects due to the completion of the Natatorium project.

FY 2022 actual expenditures reflect a decrease of $2,565,799, or 23.5 percent, from the *FY 2022 Revised Budget Plan* of $10,938,211. Of this amount, $65,529 is included as encumbered carryover in FY 2023. The remaining balance of $2,500,270 comprises $1,485,757 in unexpended capital project balances, $552,255 in Personnel Services, and $462,258 in Operating Expenses due to staffing vacancies and decreased programming in the beginning of the year due to the COVID-19 pandemic.

Actual revenues in FY 2022 total $9,995,890, an increase of $520,734, or 5.5 percent, from the estimate of $9,475,156. This is due to an increase in programming as the COVID-19 pandemic continues to improve.

As a result of the actions above, the FY 2023 ending balance is projected to be $8,599,349, an increase of $2,048,267 over the FY 2023 Adopted Budget Plan.

Fund 40060, McLean Community Center **$604,343**

FY 2023 expenditures are recommended to increase $604,343 due to encumbered carryover of $164,725 and unexpended project balances of $439,618.

FY 2022 actual expenditures reflect a decrease of $900,513, or 13.1 percent, from the *FY 2022 Revised Budget Plan* amount of $6,897,045. Of this amount, $164,725 is included as encumbered carryover in FY 2023. The remaining balance of $735,788 is primarily attributable to savings in personnel costs due to staffing vacancies, decreased programming due to the COVID-19 pandemic and unexpended project balances that will carry forward to FY 2023.

Actual revenues in FY 2022 total $6,028,412, an increase of $33,110, or 0.6 percent, over the FY 2022 estimate of $5,995,302 primarily due to an increase in tax revenue due to an increase in property values.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,859,350, an increase of $329,280 over the FY 2023 Adopted Budget Plan.

OTHER FUNDS DETAIL

Fund 40080, Integrated Pest Management **$214,446**

FY 2023 expenditures are recommended to increase $214,446 due to $214,446 in encumbered carryover for FY 2022 obligations that were not able to be paid prior to the end of the fiscal year in both the Forest Pest Program and the Disease Carrying Insects Program.

FY 2022 actual expenditures reflect a decrease of $1,556,187, or 42.2 percent, from the *FY 2022 Revised Budget Plan* amount of $3,685,668. Of this amount, $214,446 is included as encumbered carryover in FY 2023. The remaining balance of $1,341,741 is attributable to savings of $677,487 in Operating Expenses, $468,377 in Compensation, $160,877 in Benefits, and $35,000 in Capital due to lower than anticipated spending, especially in the Disease Carrying Insects Program.

Actual revenues in FY 2022 total $2,702,737, an increase of $2,254, or 0.1 percent, over the FY 2022 estimate of $2,700,483 due to higher than projected receipts from the tax levy on real property, offset partially by lower than anticipated receipts from interest on investments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,488,355, an increase of $1,343,995.

Fund 40090, E-911 **$20,694,963**

FY 2023 expenditures are recommended to increase $20,694,963 including carryover of $19,124,080 of Information Technology (IT) projects and $1,570,883 of encumbered IT operating balances.

FY 2022 actual expenditures reflect a decrease of $25,649,884, or 37.1 percent, from the *FY 2022 Revised Budget Plan* amount of $69,098,056. Of this amount, $19,124,080 reflects unexpended IT projects and $1,570,883 of encumbered IT operating balances.

Actual revenues in FY 2022 total $48,184,498, an increase of $3,163,108, or 7.0 percent, over the FY 2022 estimate of $45,021,390 primarily due to higher than anticipated revenue from wireless reimbursement and interest.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $13,758,886, an increase of $8,118,029.

OTHER FUNDS DETAIL

Fund 40100, Stormwater Services **$192,712,809**

FY 2023 expenditures are recommended to increase $192,712,809 based on the carryover of unexpended project balances in the amount of $190,278,892 and a net adjustment of $2,433,917. This adjustment includes the carryover of $742,868 in operating and capital equipment encumbrances and an increase to capital projects of $1,691,049. The adjustment to capital projects is based on the appropriation of higher than anticipated Stormwater tax revenues of $841,515; actual Economic Development Authority (EDA) Bonds of $376,033 and interest earnings of $154,900 associated with the Stormwater/Wastewater Facility; operational savings of $247,858; revenues of $195,570 received in FY 2022 as a reimbursement from the Metropolitan Washington Council of Governments; revenues of $30,583 collected for tree preservation and planting projects in FY 2022; revenues received in FY 2022 from the sale of capital equipment in the amount of $24,340; and the appropriation of $1,796, which is the result of a reconciliation of fund balances to the County's financial statements. The adjustment to capital projects is partially offset by a decrease of $181,546 due to the transfer of Civil Penalties Fees to Fund 40200, Land Development Services. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency and Flood Response Projects (SD-000032)	$195,570	Increase necessary to appropriate revenues received in FY 2022 as a reimbursement from the Metropolitan Washington Council of Governments associated with the Fairfax County contribution to the Coastal Storm Risk Management Study.
Stormwater Civil Penalties Fees (2G25-119-000)	(181,546)	Decrease due to project closure. All remaining funding of $181,546 and an amount of $27,250 collected in civil penalties in FY 2022 are transferred to Fund 40200, Land Development Services. This will provide a better accounting mechanism to reflect all revenues and expenditures associated with civil penalty activities in the new Special Revenue fund.
Stormwater Facility (SD-000039)	530,933	Increase necessary to appropriate FY 2022 interest earnings of $154,900 and actual Economic Development Authority (EDA) Bond proceeds of $376,033. The 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.
Stream & Water Quality Improvements (SD-000031)	1,115,509	Increase necessary to appropriate FY 2022 higher than anticipated Stormwater revenues of $841,515, operational savings of $247,858, revenues received in FY 2022 from the sale of capital equipment in the amount of $24,340 and the appropriation of $1,796, which is the result of a reconciliation of fund balances to the County's financial statements. As part of this reconciliation, the FY 2022 actual beginning balance of this fund was increased by $1,796.
Tree Preservation and Plantings (2G25-030-000)	30,583	Increase necessary to appropriate revenues collected through the land development process that will support tree preservation and planting projects in FY 2023.
Total	**$1,691,049**	

OTHER FUNDS DETAIL

Fund 40120, Dulles Rail Phase II Transportation Improvement District **$38,600,000**

FY 2023 expenditures are recommended to increase $38,600,000 to appropriate funding from the fund balance. This is based on a recommendation from the Silver Line Phase II Transportation District Commission to partially payoff 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 2023.

FY 2022 actual expenditures of $11,061,289 reflect a decrease of $2,251,944, or 16.9 percent, from the *FY 2022 Revised Budget Plan* amount of $13,313,233. This is primarily attributable to lower than anticipated construction payments to MWAA and operating expenses.

Actual revenues in FY 2022 total $20,084,800, a decrease of $290,503, or 1.4 percent, from the FY 2022 estimate of $20,375,303 primarily due to lower than anticipated real estate taxes.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $50,353,587, a decrease of $36,638,559.

Fund 40125, Metrorail Parking System Pledged Revenues **$3,211,025**

FY 2023 expenditures are recommended to increase $3,211,025 due to the carryover of unexpended project balances of $2,699,742 and a net adjustment of $511,283. The unexpended project balances are primarily associated with the Fairfax County Economic Development Authority (EDA) Parking Revenue bond sale in February 2017 for the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage. These parking garages are owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II. In addition, the adjustment includes funding of $98,511 to support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage; $48,550 to support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage; and $366,000 to support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage. This adjustment is partially offset by a decrease of $1,778 associated with encumbrances that are not necessary in FY 2023.

FY 2023 revenues are recommended to decrease $2,124,086 to account for the projected loss of Metro-owned parking surcharge revenue and County-owned parking garage revenue due to the COVID-19 pandemic impact on monthly parking trends, and to account for the deferred commencement of operations of the Dulles Rail Phase II project. FY 2023 also includes a $2,717,877 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized toward payment of debt service for the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2022 actual expenditures reflect a decrease of $2,699,742, or 17.4 percent, from the *FY 2022 Revised Budget Plan* amount of $15,559,874. This amount includes unexpended Capital Project balances to be carried over to FY 2023.

Actual revenues in FY 2022 total $4,244,665, an increase of $296,665, or 7.5 percent, over the FY 2022 estimate of $3,948,000 due to higher than anticipated ground rent earnings of $210,337, higher than anticipated interest earnings of $48,022, and higher than anticipated surcharge parking revenues of $47,008. This increase is partially offset by a decrease of $8,702 due to lower than anticipated parking revenues at the Wiehle-Reston East Metrorail Parking Garage.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $8,036,091, an increase of $379,173.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Pkg Operations and Maintenance (2G40-146-000)	$98,511	Increase necessary to support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage. This parking garage is owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II.
Innovation Pkg Operations and Maintenance (2G40-145-000)	48,550	Increase necessary to support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage. This parking garage is owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II.
Wiehle Metro Pkg Facility Debt Service (2G40-115-000)	(1,778)	Decrease due to encumbrances that are not necessary in FY 2023.
Wiehle Pkg Operations and Maintenance (2G40-120-000)	366,000	Increase necessary to support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage.
Total	**$511,283**	

Fund 40140, Refuse Collection **$1,881,458**

FY 2023 expenditures are recommended to increase $1,881,458 due to $695,128 in encumbered carryover, $244,345 in unencumbered carryover for the purchase of electric read loaders, and $941,985 unexpended Capital Projects.

FY 2022 actual expenditures reflect a decrease of $2,878,412, or 13.2 percent, from the *FY 2022 Revised Budget Plan* amount of $21,795,213. Of this amount, $695,128 is included as encumbered carryover, $244,345 is included as unencumbered carryover, and $941,985 is unspent Capital Project balances that will be carried forward. The remaining balance of $996,954 is primarily attributable to lower than anticipated equipment maintenances and delayed equipment purchases.

Actual revenues in FY 2022 total $20,025,213, an increase of $365,446, or 1.9 percent, over the FY 2022 estimate of $19,659,767 primarily due to higher than anticipated refuse collection revenues and greater revenues from charges for services.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $3,475,539, an increase of $1,362,400.

Fund 40150, Refuse Disposal **$8,612,523**

FY 2023 expenditures are recommended to increase $8,612,523 due to $1,916,727 in encumbered carryover, $171,850 in unencumbered carryover for the purchase of electric trucks, and $6,523,946 in unexpended Capital Projects balance.

FY 2022 actual expenditures reflect a decrease of $10,212,867, or 15.8 percent, from the *FY 2022 Revised Budget Plan* amount of $64,649,086. Of this amount, $1,916,727 is included as encumbered carryover, $171,850 is included as unencumbered carryover, and $6,523,946 is unspent Capital Project balances that will be carried forward. The remaining balance of $1,600,344 is primarily attributable to higher than anticipated position turnover and vacancy savings, as well as lower than anticipated recycling services expenses.

Actual revenues in FY 2022 total $52,103,187, a decrease of $279,913, or 0.5 percent, from the FY 2022 estimate of $52,383,100 primarily due to lower than anticipated interest earnings on investments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $49,783,850, an increase of $1,320,431.

Fund 40170, I-95 Refuse Disposal **$8,924,296**

FY 2023 expenditures are recommended to increase $8,924,296 due to encumbered carryover of $577,783 and $8,346,513 unexpended Capital Projects balance.

FY 2022 actual expenditures reflect a decrease of $10,348,040, or 57.2 percent, from the *FY 2022 Revised Budget Plan* amount of $18,082,618. Of this amount, $577,783 is included as encumbered carryover in FY 2023 and $8,346,513 unexpended Capital Projects balance that will be carried forward. The remaining balance of $1,423,744 is primarily attributable to savings of $206,805 in Personnel Services due to higher than anticipated turnover, $472,634 in Operating Expenses, and $1,322,088 in Capital Equipment.

Actual revenues in FY 2022 total $12,316,065, an increase of $1,252,621, or 11.3 percent, over the FY 2022 estimate of $11,063,444 primarily due to higher than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $38,165,434, an increase of $2,676,365.

Fund 40180, Tysons Service District **$18,279,764**

FY 2023 expenditures are recommended to increase $18,279,764 based on the carryover of unexpended project balances in the amount of $10,479,764 and an adjustment of $7,800,000 to fully fund the preliminary engineering and design, and partially fund the land acquisition associated with the widening of Route 7 from Route 123 to I-495 (Capital Beltway). The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Rt 7 Widening (Rt 123 to I-495) (2G40-118-000)	$7,800,000	Increase necessary to fully fund the preliminary engineering and design, and partially fund the land acquisition associated with the widening of Route 7 from Route 123 to I-495 (Capital Beltway). This project is one of the 17 Tysons-wide transportation projects supported by the Tysons Transportation Service District. The Tysons Transportation Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 22, 2022.
Total	**$7,800,000**	

OTHER FUNDS DETAIL

Fund 40190, Reston Service District **$4,332,914**

FY 2023 expenditures are recommended to increase $4,332,914 based on the carryover of unexpended project balances in the amount of $832,914 and an adjustment of $3,500,000. This adjustment includes $1,500,000 to support the Fairfax County Parkway/Sunrise Valley Drive Intersection project and $2,000,000 to support the Reston Parkway/Baron Cameron Avenue Intersection project. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax County Parkway/Sunrise Valley Drive Intersection (2G40-151-000)	$1,500,000	Increase necessary to support the preliminary engineering and conceptual design costs associated with the improvements at the Fairfax County Parkway at the Sunrise Valley Drive interim intersection. This project will improve traffic flow through lane reconfiguration and signal optimization. Bicycle and pedestrian facilities will also be upgraded. Intersection improvements at this location were included as part of the Reston Transportation Funding Plan, which was approved by the Board of Supervisors on February 28, 2017. The Reston Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 31, 2022.
Reston Pkwy/Baron Cameron Ave Int (2G40-174-000)	2,000,000	Increase necessary to support the preliminary engineering and conceptual design of the Reston Parkway/Baron Cameron Avenue intersection improvement that is designed to relieve traffic congestion on westbound Baron Cameron Avenue. The project will include a second left turn lane on westbound Baron Cameron Avenue to southbound Reston Parkway. This project was included as part of the Reston Transportation Funding Plan, which was approved by the Board of Supervisors on February 28, 2017. The Reston Transportation Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 31, 2022.
Total	**$3,500,000**	

Fund 40200, Land Development Services **$1,966,930**

FY 2023 expenditures are recommended to increase $1,966,930 due to an increase of $130,682 in Personnel Services associated with 1/1.0 FTE new position to support proffer coordination among development agencies, an increase of $136,736 in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022, as well as an increase of $1,699,512 in Operating Expenses primarily to cover increased costs for contracted inspection services required to augment critical workforce needs and to cover outstanding encumbrances in the amount of $247,904 from Agency 31, Land Development Services. The expenditure increase will be supported by a projected increase in permit fee revenue of $1,510,230 in FY 2023, a one-time transfer of $898,000 from the General Fund, and a one-time transfer of $208,796 from Fund 40100, Stormwater Services.

As Fund 40200 was newly established as part of the FY 2023 Adopted Budget Plan, there were no FY 2022 actual expenditures and revenues. Details of FY 2022 actuals for Agency 31, Land Development Services, are included in Attachment III General Fund Expenditure Variances.

OTHER FUNDS DETAIL

It should be noted that a transfer of $5,334,554 from Fund 10040, Information Technology, to Fund 40200 is included as part of the *FY 2022 Carryover Review*. This represents the balance of Technology Surcharge fee revenue that was previously deposited in Project IT-000037 in Fund 10040 and is transferred to Project IT-000053 in Fund 40200. This revenue is to be set aside in a reserve for future upgrades/replacement of the PLUS system. Additionally, beginning in FY 2023, Land Development Services will streamline the collection and management of the Stormwater Civil Penalties Fee. Activities associated with this fee were previously managed in Fund 40100, Stormwater Services, and the balance of $208,796 is transferred to Fund 40200 and appropriated as part of the *FY 2022 Carryover Review*.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $8,381,377. Of this, $6,834,554 is reserved for future PLUS system upgrades in the Technology Surcharge Reserve and $1,546,823 is the unreserved balance.

Fund 40300, Housing Trust **$18,922,317**

FY 2023 expenditures are recommended to increase $18,922,317 due to unexpended project balances of $15,804,413; $962,596 to support the Lincolnia Rehabilitation project; and an appropriation of $2,215,308 due to excess revenues received in FY 2022, partially offset by a decrease of $60,000 to align the budget based on revenue projections in FY 2023.

FY 2022 actual expenditures reflect a decrease of $15,804,413, or 68.7 percent, from the *FY 2022 Revised Budget Plan* amount of $23,021,190 due to unexpended project balances which will carry forward in FY 2023.

Actual revenues in FY 2022 total $5,882,499, an increase of $2,215,308, or 60.4 percent, over the *FY 2022 Revised Budget Plan* amount of $3,667,191 due primarily to the recognition of additional proffer revenue and equity shares on affordable dwelling unit sales.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,388,627, resulting in no change from the FY 2023 Adopted Budget Plan.

Project Name (Number)	Increase/ (Decrease)	Comments
ADU Acquisitions (HF-000093)	$309,689	Increase necessary to support the purchase of affordable dwelling units (ADUs) in FY 2023.
Dominion Square West (HF-000175)	80,000	Increase necessary to support the ongoing affordable housing project at Dominion Square West.
Feasibility and Site Work Studies (2H38-210-000)	50,000	Increase necessary to support predevelopment work on the Bowman Town Court project.
HP-Housing Proffer Contributions-General (HF-000082)	441,455	Increase necessary to recognize proffer revenue received in FY 2022.
HP-Housing Proffer Contributions-Tysons (HF-000081)	1,237,613	Increase necessary to recognize proffer revenue received in FY 2022.
Murraygate Renovation-Construction Loan (2H38-222-000)	(1,152)	Decrease due to project closeout.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Senior/Disabled Housing/Homeless (2H38-192-000)	962,596	Increase necessary to support the Lincolnia Rehabilitation project.
Undesignated Housing Trust Fund (2H38-060-000)	37,702	Increase necessary to support affordable housing projects to be determined at a later date.
Total	**$3,117,904**	

Fund 50800, Community Development Block Grant **$6,869,078**

FY 2023 expenditures are recommended to increase $6,869,078 due to the residual carryover of unexpended grant balances of $6,729,700; an increase of $200,000 due to a reconciliation between the Department of Housing and Urban Development's (HUD) Integrated Disbursement and Information System (IDIS) and the County's financial system and an increase of $148,601 based on actual program income received in FY 2022; partially offset by a decrease of $209,223 due to the amended HUD award.

FY 2022 actual expenditures reflect a decrease of $6,729,700 or 41.1 percent, from the *FY 2022 Revised Budget Plan* amount of $16,390,155 due to unexpended grant balances that will carry forward into FY 2023.

Actual revenues in FY 2022 total $9,097,003, a decrease of $6,862,422, or 43.0 percent, from the FY 2022 estimate of $15,959,425. These balances will carry forward into FY 2023 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $3,423, an increase of $3,423 from the FY 2023 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2023, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd Housing	$356,793	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380024	Fair Housing Program	10,935	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380026	Rehabilitation of FCRHA Properties	(1,131,504)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380035	Home Repair for the Elderly	222,405	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380036	Contingency Fund	(2,565,642)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.

OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380039	Planning and Urban Design	(9,520)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380040	General Administration	(18,707)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380042	Housing Program Relocation	850,000	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380060	Homeownership Assistance Program	484,106	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380062	Special Needs Housing	(43,795)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380079	Adjusting Factors	(921,874)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380091	Affordable Housing RFP	424,130	Increase of $275,529 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of $148,601 is included to appropriate revenue received in FY 2022.
1380095	CDBG-TPS Children In Crisis	160,873	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380099	CDBG-Housing and Comm Dev Rehab or Acquisitions	(270,508)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380102	CDBG-FCRHA and County Rehab or Acquisitions	2,251,426	Increase of $2,051,429 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of $200,000 is included based on the reconciliation between IDIS and the County's financial system.
1380104	CDBG-Bringing Resources to Aid Women's Shelters-TPS Health Svcs	19,089	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380105	Family Preservation and Strengthening Services	127,395	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380106	ARC of NOVA-TPS/Employment, Stability and Connectedness	148,939	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.

OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380107	CDBG- Women Giving Back Inc. – TPS/Health Services	44,838	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
	Total	**$139,378**	

Fund 50810, HOME Investment Partnerships Program **$11,206,481**

FY 2023 expenditures are recommended to increase $11,206,481 due to the residual carryover of unexpended grant balances of $10,580,467; an increase of $155,254 due to actual program income in FY 2022; an increase of $295,760 due to the amended Department of Housing and Urban Development (HUD) award; and an increase of $175,000 due to a reconciliation between HUD's Integrated Disbursement and Information System (IDIS) and the County's financial system.

FY 2022 actual expenditures reflect a decrease of $10,580,467, or 83.0 percent, from the *FY 2022 Revised Budget Plan* amount of $12,751,196 due to unexpended grant balances that will carry forward into FY 2023.

Actual revenues in FY 2022 total $2,420,266, a decrease of $10,734,236, or 81.6 percent, from the FY 2022 estimate of $13,154,502. These balances will carry forward into FY 2023 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $309,328 an increase of $303.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2023, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	$44,364	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	175,000	Increase necessary based on the reconciliation between IDIS and the County's financial system.
1380051	Development Costs	(880,603)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380052	Administration	29,576	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	1,273,407	Increase of $1,118,153 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of $155,254 is included to appropriate revenue received in FY 2022.

OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380103	HOME- FCRHA and County Rehab or Acquisitions	(15,730)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
	Total	**$626,014**	

Internal Service Funds

Fund 60000, County Insurance **$10,451,214**

FY 2023 expenditures are recommended to increase $10,451,214 over the FY 2023 Adopted Budget Plan total of $35,013,475. Of the total increase, $10,173,629 represents the carryforward of balances and is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2023. In addition, an increase of $277,585 is included to fund outside counsel for ongoing litigation.

FY 2022 actual expenditures reflect a decrease of $18,624,947, or 42.8 percent, from the *FY 2022 Revised Budget Plan* amount of $43,565,943. This decrease is primarily attributable to savings in Tax Litigation Expenses, as well as lower than expected expenditures in workers' compensation and self-insurance losses. 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 2023 Third Quarter Review* as an audit adjustment to FY 2022.

Actual revenues in FY 2022 total $830,407, a decrease of $300,452, or 26.6 percent, from the FY 2022 estimate of $1,130,859 primarily due to lower than anticipated return on interest.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $85,599,074, an increase of $8,674,500.

Fund 60010, Department of Vehicle Services **$5,178,509**

FY 2023 expenditures are recommended to increase $5,178,509 due to $4,831,911 in encumbered carryover and an increase of $346,598 is included in helicopter maintenance.

FY 2022 actual expenditures reflect a decrease of $10,393,349, or 10.8 percent, from the *FY 2022 Revised Budget Plan* amount of $95,961,151. Of this amount, $4,831,911 is included as encumbered carryover and $346,598 in unencumbered carryover for FY 2023. The remaining balance of $5,214,840 is primarily attributable to savings in Personnel Services.

OTHER FUNDS DETAIL

Actual revenues in FY 2022 total $91,705,824, an increase of $3,374,727, or 3.8 percent, over the FY 2022 estimate of $88,331,097 primarily due to higher than anticipated Vehicle Fuel Charges.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $64,306,068, an increase of $8,978,190.

Fund 60020, Document Services $603,080

FY 2023 expenditures are recommended to increase $603,080 due primarily to encumbered carryover for multi-function device leases, paper, contracted services, temporary staffing support and office supplies. An increase of $9,807 is included as a result of the executive and management position study; this increase is offset by a commensurate General Fund Transfer increase.

FY 2022 actual expenditures reflect a decrease of $1,038,111, or 10.8 percent, from the *FY 2022 Revised Budget Plan* amount of $9,605,926. Of this amount, $593,273 is included as encumbered carryover in FY 2023. The remaining balance of $444,838 is primarily attributable to lower than projected expenditures for office equipment, office supplies, printing services, maintenance and repair expenses, and contracted services.

Actual revenues in FY 2022 total $4,609,235, a decrease of $509,991, or 10.0 percent, from the FY 2022 estimate of $5,119,226 primarily due to lower than projected printing-related revenues and lower than projected multi-functional device (MFD) revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $193,648, a decrease of $66,736.

Fund 60030, Technology Infrastructure Services $15,234,547

FY 2023 expenditures are recommended to increase $15,234,547, primarily due to the appropriation of $8,137,143 in balances to support PC program costs, IT infrastructure costs, I-Net Refresh requirements, and contracted support for the integration of customer relationship management (CRM) with county telephony. The remaining $7,097,404 is associated with encumbered carryover $4,509,132 for purchase of network hardware, contracted support, computer equipment, telecommunications hardware, and various maintenance requirements. An increase of $2,500,000 to support the replacement of network switches and uninterruptable power supplies and an increase of $88,272 is included in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022.

In order to offset the expenditure increases for the network switches, uninterruptable power supplies, and the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by $2,588,272.

FY 2022 actual expenditures reflect a decrease of $16,923,626, or 26.1 percent, from the *FY 2022 Revised Budget Plan* amount of $64,814,089. Of this amount, $4,509,132 is included as encumbered carryover in FY 2023. The remaining balance of $12,414,494 is primarily attributable to balances held for FY 2023 requirements.

Actual revenues in FY 2022 total $43,893,587, an increase of $374,959, or 0.9 percent, over the FY 2022 estimate of $43,518,628 primarily due to higher than projected PC program and technology infrastructure fee revenues.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,746,567, an increase of $4,746,567.

OTHER FUNDS DETAIL

Fund 60040, Health Benefits **$31,971,122**

FY 2023 expenditures are recommended to increase $31,971,122 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2022 actual expenditures reflect a decrease of $24,397,508, or 11.8 percent, from the *FY 2022 Revised Budget Plan* amount of $206,913,153. The balance is primarily attributable to the unexpended portion of the FY 2022 premium stabilization reserve of $30,398,665 and savings in claims administrative expenses, which is partially offset by higher than expected claim expenditures. Total claims for the County's self-insured plans increased 3.7 percent over FY 2021.

Actual revenues in FY 2022 total $169,281,148, an increase of $4,113,526, or 2.5 percent, over the FY 2022 estimate of $165,167,622 primarily due to higher than projected premium revenue from employer and employee contributions, as week as retirees. The revenue estimates included in the *FY 2022 Revised Budget Plan* were based on preliminary estimates of January 2022 premium increases and plan migration.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $30,211,080, a decrease of $3,452,854.

Enterprise Funds

Fund 69000, Sewer Revenue **$0**

There are no expenditures for this fund. However, the FY 2023 Revised Budget Plan Transfer Out to Fund 69020, Sewer Bond Parity Debt Service, is recommended to increase $1,500,000. This increase is necessary to support Fund 69020, Sewer Bond Parity Debt Service, projected expenditures in FY 2023.

FY 2023 revenues are recommended to remain at the FY 2023 Adopted Budget Plan level.

Actual revenues in FY 2022 total $248,132,987, a decrease of $7,011,513, or 2.7 percent, from the FY 2022 estimate of $255,144,500 primarily due to lower than anticipated Availability Charges revenues and lower than anticipated Sales of Service revenues, which are revenues that the County receives from servicing wastewater from outside jurisdictions.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $125,584,070, a decrease of $8,460,586 from the FY 2023 Adopted Budget Plan.

Fund 69010, Sewer Operation and Maintenance **$13,468,391**

FY 2023 expenditures are recommended to increase $13,468,391 due to an adjustment of $3,000,000 in Personnel Services, encumbrances of $8,076,616 in Operating Expenses and encumbrances of $2,391,775 in Capital Equipment. The adjustment in Personnel Services is due to compensation and benefits for the Wastewater Design and Construction Division within Agency 26, Office of Capital Facilities. These expenditures were charged directly to capital projects in Fund 69300, Sewer Construction Improvements, and Fund 69310, Sewer Bond Construction, in FY 2022, but they will be cost distributed to Fund 69010, Sewer Operation and Maintenance, in FY 2023.

FY 2022 actual expenditures reflect a decrease of $17,676,900, or 14.7 percent, from the *FY 2022 Revised Budget Plan* amount of $120,164,268. Of this amount, $10,468,391 is included as encumbered carryover in FY 2023. The remaining balance of $7,208,509 is primarily attributable to savings in Operating Expenses due to lower than projected operating and maintenance costs, savings in Personnel Services due to lower than projected compensation costs, and higher than anticipated Recovered Costs.

There are no revenues in this fund. The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, remains the same as the FY 2023 Adopted Budget Plan.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,251,969, an increase of $4,208,509.

Fund 69020, Sewer Bond Debt Parity Service **$0**

FY 2023 expenditures are recommended to remain the same as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of $16,124, or 0.0 percent, from the *FY 2022 Revised Budget Plan* amount of $33,263,106. This balance is primarily attributable to savings in Principal Payments and Fiscal Agent Fees due to lower than projected debt service costs. These savings are partially offset by higher than anticipated debt service costs in Interest Payments.

There are no revenues in this fund. However, the Transfer In from Fund 69000, Sewer Revenue, to Fund 69020, Sewer Bond Debt Parity Service, is recommended to increase $1,500,000. This increase is necessary to address the FY 2023 Adopted Budget Plan negative ending balance. The FY 2023 Adopted Budget Plan ending balance was projected to be negative due to year-end accruals on the 2014 Sewer Refunding Bonds, 2016 Sewer Refunding Bonds, 2017 Sewer Revenue Bonds and 2021A Sewer Revenue Bonds and 2021B Sewer Refunding Bonds, as the impact of these accruals carried over into FY 2023. The resulting negative balance was addressed as part of the *FY 2022 Carryover Review.*

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $692,539, an increase of $1,648,753.

Fund 69310, Sewer Bond Construction **$135,654,426**

FY 2023 expenditures are recommended to increase $135,654,426 due to the carryover of unexpended project balances in the amount of $135,520,144 and an adjustment of $134,282. The adjustment includes $134,065 in interest earnings received in FY 2022 and $217 in miscellaneous revenue. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	$134,282	Increase necessary to appropriate interest earnings in the amount of $134,065 received in FY 2022 and miscellaneous revenue in the amount of $217.
Total	**$134,282**	

OTHER FUNDS DETAIL

Agency and Trust Funds

Fund 70000, Route 28 Tax District **($15)**

FY 2023 expenditures are recommended to decrease $15 due to the timing of payments made in FY 2022 and the corresponding adjustment to appropriation levels in FY 2023.

FY 2022 actual expenditures reflect a decrease of $849,798, or 7.2 percent, from the *FY 2022 Revised Budget Plan* amount of $11,827,898. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2022 total $10,977,135, a decrease of $849,813, or 7.2 percent, from the FY 2022 estimate of $11,826,948 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 2023 ending balance is projected to be $0.

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

FY 2023 expenditures are recommended to remain at $698,078,194, the same level as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of $1,923,894, or 0.3 percent, from the *FY 2022 Revised Budget Plan* amount of $703,484,276, and an increase of 34,456,399, or 5.2 percent, over the FY 2021 actual expenditures. The year over year increase is primarily attributable to increases in investment services due to higher than expected growth in assets, as well as payments to retirees resulting from increased number of retirements. It should be noted that final figures of investment services will be provided in August and will be included in the *FY 2023 Third Quarter Review* as audit adjustments to FY 2022.

Actual revenues in FY 2022 total $549,878,032, a decrease of $441,395,150 from the FY 2022 estimate of $991,273,182 primarily due to investment returns being lower than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2022. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2022.

Of the returns achieved through May, a loss of $422,970,617 is due to unrealized loss on investments held but not sold as of June 30, 2022, and $563,293,394 is due to realized return on investment. The FY 2022 actual unrealized loss of $422.9 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 in FY 2022 are estimated to range between -9.0 and 1.0 percent.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2024 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 2023 ending balance is projected to be $9,219,381,564, a decrease of $439,471,256.

OTHER FUNDS DETAIL

Fund 73030, OPEB Trust **$0**

FY 2023 expenditures are recommended to remain at $14,360,228, the same level as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of $12,859,394, or 50.7 percent, from the *FY 2022 Revised Budget Plan* amount of $25,362,825. 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 2022. Once this adjustment is posted, it is anticipated that FY 2022 expenditures will be in line with the *FY 2022 Revised Budget Plan*.

Actual revenues in FY 2022 total a loss of $14,309,683, a decrease of $28,300,514, from the FY 2022 estimate of $13,990,831. 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 2022. Excluding the implicit subsidy from the FY 2022 estimate, revenues were $16,543,657 lower than budgeted, primarily due to lower than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2022. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2022. Of the amount received through May, an unrealized loss of $22,207,020 is for investments held but not sold as of June 30, 2022 and a gain of $3,850,304 is due to higher than anticipated realized return on investment. FY 2022 actual unrealized loss of $22.2 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned -4.99 percent during the first eleven months of FY 2022 (through May 31, 2022). Portfolio I outperformed its custom benchmark of -5.24 percent for the same period. Favorable performance relative to the benchmark was due to the outperformance of certain active fund managers of large/small cap equity, core plus fixed income, and core real estate. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2022, was 10.10 percent versus 8.79 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $395,495,584, a decrease of $15,441,120.

NON-APPROPRIATED FUNDS

Fund 80000, Park Revenue and Operating **$1,567,992**

FY 2023 expenditures are recommended to increase $1,567,992. This adjustment is due to encumbered carryover of $1,137,918 for Operating Expenses and $430,074 for Capital Equipment. In addition, the FY 2023 Transfer Out to Fund 80300, Park Improvements, is recommended to increase $1,235,950 to restore depleted reserves, resulting from the COVID-19 pandemic, and to rebuild the Sinking Fund for maintenance and repairs at revenue generating facilities.

FY 2022 actual expenditures reflect a decrease of $1,595,397 or 3.7 percent from the *FY 2022 Revised Budget Plan* amount of $43,686,921. These savings are associated with operating expenses.

Actual revenues in FY 2022 total $47,439,694, an increase of $1,940,877 or 4.3 percent from the *FY 2022 Revised Budget Plan* amount of $45,498,817 primarily due to higher than anticipated revenue associated with recreation class fees and golf fees.

OTHER FUNDS DETAIL

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $4,618,052, an increase of $732,332.

Fund 80300, Park Improvements **$31,026,070**

FY 2023 expenditures are recommended to increase $31,026,070 due to the carryover of unexpended project balances in the amount of $23,015,945 and an adjustment of $8,010,125. This increase is due to the appropriation of $6,774,175 in interest earnings, easement fees, donations, and Park proffers received in FY 2022, and a transfer of $1,235,950 from Fund 80000, Park Revenue and Operating, to restore depleted reserves, as a result of the pandemic, and to rebuild the Sinking Fund to support long-term life-cycle maintenance at revenue generating facilities. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
E. C. Lawrence (PR-000112)	$1,178	Increase necessary to appropriate interest earnings received in FY 2022.
FCPA Donation Account (PR-000133)	783,125	Increase necessary to appropriate donation revenues received in FY 2022.
Open Space Preservation (PR-000063)	218	Increase necessary to appropriate donation revenues received in FY 2022.
Park Easement Administration (2G51-018-000)	105,267	Increase necessary to appropriate easement revenues received in FY 2022.
Park Revenue Proffers (PR-000058)	4,901,437	Increase necessary to appropriate $588 in interest earnings and $4,900,849 in proffers received in FY 2022. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	2,176,263	Increase necessary to appropriate $23,334 in interest earnings, $916,979 in pooled interest revenues, and a transfer of $1,235,950 from Fund 80000, Park Revenue and Operating, to restore depleted reserves, as a result of the pandemic, and to rebuild the Sinking Fund to support long-term life-cycle maintenance and repairs at revenue generating facilities.
Sully Plantation (PR-000052)	42,637	Increase necessary to appropriate revenues received in FY 2022 from the Sully Foundation for improvements at the Sully Plantation.
Total	**$8,010,125**	

Fund 81000, FCRHA General Operating **$12,043,927**

FY 2023 expenditures are recommended to increase $12,043,927 due to increases of $9,029,682 in the Private Financing Project to support planned capital projects, $1,500,000 included as a loan to the Little River Glen project to support financing in FY 2023, $1,308,883 in encumbered carryover, $105,142 to support ADA and HVAC projects at the Pender Building, and $100,220 is included for maintenance at the Original Mount Vernon High School (OMVHS).

FY 2022 actual expenditures reflect a decrease of $12,216,340, or 75.3 percent, from the *FY 2022 Revised Budget Plan* amount of $16,226,031. Of this amount, $1,308,883 is included as encumbered carryover in FY 2023. The remaining balance of $10,907,457 is primarily attributable to unexpended project balances.

Actual revenues in FY 2022 total $6,260,203, an increase of $2,634,004, or 72.6 percent, over the FY 2022 estimate of $3,626,199 primarily due to a contribution received from the Housing Trust Fund MIDs program which was refunded to the Fairfax County Redevelopment and Housing Authority (FCRHA) managed reserves.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $20,974,046, an increase $3,426,940.

Fund 81060, FCRHA Internal Service **($233,776)**

FY 2023 expenditures are recommended to decrease $233,776 due to a decrease of $437,906 based on anticipated program needs in FY 2023, partially offset by an increase of $204,130 as a result of encumbered carryover.

FY 2022 actual expenditures reflect a decrease of $1,511,260, or 62.5 percent, from the *FY 2022 Revised Budget Plan* amount of $2,419,614. Of this amount, $204,130 is included as encumbered carryover in FY 2023. The remaining balance of $1,307,131 is primarily attributable to lower than anticipated program expenses.

Actual revenues in FY 2022 total $908,354, a decrease of $1,511,260, or 62.5 percent, from the FY 2022 estimate of $2,419,614 primarily due to lower than anticipated reimbursements associated with program expenses.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $0, resulting in no change from the FY 2023 Adopted Budget Plan.

Fund 81400, FCRHA Asset Management **$86,771,581**

FY 2023 expenditures are recommended to increase $86,771,581 due to increases of $61,000,000 to support anticipated costs for the Original Mount Vernon High School (OMVHS) project, $25,390,281 due to unexpended project balances, $350,000 for elderly housing property maintenance needs, $186,084 to support the Lincolnia contract, and $70,421 in encumbered carryover. These increases are partially offset by a decrease of $225,205 in the Rental Assistance Demonstration – Project-Based Voucher program based on anticipated program needs due to the shift to third-party management.

FY 2023 revenues are recommended to increase $82,009,936 primarily due to an increase of $82,442,294 resulting from the anticipated bond sale from the Fairfax County Redevelopment and Housing Authority (FCRHA) that will generate revenue to fund the OMVHS project. This increase is partially offset by decreases of $241,205 in the Rental

Assistance Demonstration – Project-Based Voucher (RAD-PBV) program and $191,153 in the Fairfax County Rental Program (FCRP) based on anticipated program needs in FY 2023.

FY 2022 actual expenditures reflect a decrease of $26,154,338 or 96.5 percent, from the *FY 2022 Revised Budget Plan* amount of $27,091,457. Of this amount, $70,421 is included as encumbered carryover in FY 2023. The remaining balance of $26,083,917 is primarily attributable to unexpended project balances in the OMVHS project.

Actual revenues in FY 2022 total $1,258,779, a decrease of $26,002,578, or 95.4 percent, from the FY 2022 estimate of $27,261,357 primarily due to lower than anticipated reimbursements as a result of unexpended project balances related to the OMVHS project.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $15,678,321, an increase of $15,508,421.

Fund 81500, Housing Grants and Projects **$108,333**

FY 2023 expenditures are recommended to increase $108,333 due to unexpended grant balances that will carryforward into FY 2023.

FY 2022 actual expenditures reflect a decrease of $932,603, or 32.1 percent, from the *FY 2022 Revised Budget Plan* amount of $2,903,867. This is primarily due to unspent balances in the State Rental Assistance Program (SRAP).

Actual revenues in FY 2022 total $2,794,185, a decrease of $142,376, or 4.8 percent, from the FY 2022 estimate of $2,936,561 primarily due to unexpended grant balances.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $5,142,500 an increase of $790,227.

Fund 81510, Housing Choice Voucher **$1,094,612**

FY 2023 expenditures are recommended to increase $1,094,612 due to increases of $1,611,302 based on full utilization of Moving to Work (MTW) funding made available at the Department of Housing and Urban Development (HUD)'s increased proration factor of 100.0 percent; $132,940 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; $47,463 in Veteran Administrative Supportive Housing (VASH) HAP funding; $179,843 in Five-Year Mainstream (MS5) HAP funding; and an increase of $386,853 in Ongoing Administrative Expenses due to encumbered carryover. These increases are partially offset by decreases of $900,915 in the Portability Program and $362,874 in Emergency Housing Voucher (EHV) HAP funding due to anticipated decreases in leasing.

FY 2023 revenues are increased $1,546,043 due to increases of $1,611,302 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; $132,940 in HCV HAP; $47,463 in VASH HAP; $179,843 in MS5 HAP; and $872,232 in administrative fees earned. These increases are partially offset by decreases of $934,863 in the Portability Program and $362,874 in EHV HAP funding due to anticipated decreases in leasing.

FY 2022 actual expenditures reflect a decrease of $3,532,329, or 4.6 percent, from the *FY 2022 Revised Budget Plan* amount of $76,590,131. Of this amount, $386,853 is included as encumbered carryover in FY 2023. The remaining balance of $3,145,476 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 2022 total $74,354,626 a decrease of $9,039,759, or 10.8 percent, from the FY 2022 estimate of $83,394,385 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $10,415,358, a decrease of $5,055,999.

Fund 83000, Alcohol Safety Action Program **$5,923**

FY 2023 expenditures are recommended to increase $5,923 in Personnel Services for pay adjustments associated with the Executive and Managerial Compensation Study to be implemented in October 2022.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by $5,923.

FY 2022 actual expenditures reflect a decrease of $374,451, or 19.5 percent, from the *FY 2022 Revised Budget Plan* amount of $1,923,041. The remaining balance of $374,451 is primarily attributable to savings of $339,257 in Personnel Services due vacancies and $35,194 in Operating Expenses due to lower than anticipated expenditures.

Actual revenues in FY 2022 total $733,856, a decrease of $380,544, or 34.1 percent, from the FY 2022 estimate of $1,114,400 primarily due to lower referrals and lower usage of services.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be $100,443, a decrease of $6,093.