

ATTACHMENT A:
ADVERTISEMENT FOR PUBLIC HEARING

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION
 APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA
 FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2020
 AND ENDING JUNE 30, 2021**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, on Tuesday, July 28, 2020, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2020, and ending June 30, 2021, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on September 29, 2020, at 10:30 a.m. at which time, persons affected may be heard on said resolution.

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

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

The following summarizes the proposed amendments to the FY 2021 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2020 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on July 28, 2020, and is available for public inspection online at <https://www.fairfaxcounty.gov/budget/fy-2020-carryover-budget-package>.

FY 2021 Current Approved Budget Plan	
Total Expenditures - All Funds	\$8,623,859,501

Proposed Changes:

A. Previously Approved Items

General Fund		\$31,261,471
• Encumbered	\$31,261,471	
• Unencumbered	0	

Attachment A

Other Funds		\$1,721,851,059
• Capital Construction	\$810,931,097	
• Federal/State Grants	251,744,133	
• All Other Funds	659,175,829	
School Funds		\$0
• School Operating	\$0	
• School Construction	0	
• School Food & Nutrition Services	0	
• School Adult & Community Education	0	
• School Grants & Self Supporting	0	
• School Insurance	0	
• School Health and Flexible Benefits	0	
• Educational Employees' Retirement	0	
<i>Subtotal Previously Approved Items in Carryover</i>		<i>\$1,753,112,530</i>
 B. Additional Funding Adjustments		
General Fund Impact		
• Administrative Items		\$165,416,836
Other Funds		
• Administrative Items		\$728,808,196
Capital Construction	\$47,327,414	
Federal/State Grants	49,661,921	
All Other Funds	631,818,861	
<i>Subtotal Additional Adjustments</i>		<i>\$894,225,032</i>
Total Expenditures in All Funds		\$11,271,197,063
<i>Increase from FY 2021 Current Budget Plan</i>		<i>\$2,647,337,562</i>

The adjustments noted above result in a General Fund balance of \$0.

It should be noted that three FY 2021 Carryover Consideration Items have been requested as of July 27, 2020, including include funding to support the construction of the Turning Point Suffragist Memorial (\$600,000) as originally proposed during the FY 2020 Third Quarter Review; the sound system needs of the Park Authority's summer concert series (\$50,000); and the Metropolitan Washington Council of Governments Agriculture Task Force's regional efforts regarding local agriculture (\$25,000).

ATTACHMENT B:

**MEMO AND ATTACHMENTS I – VI
TRANSMITTING THE COUNTY'S
FY 2020 CARRYOVER REVIEW
WITH APPROPRIATE RESOLUTIONS**



MEMORANDUM

DATE: July 27, 2020
TO: Board of Supervisors
FROM: Bryan J. Hill *[Signature]*
County Executive
SUBJECT: FY 2020 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2020 Carryover Package. The document includes the following attachments for your information:

- Attachment I A General Fund Statement including revenue and expenditures, as well as a summary reflecting expenditures by fund
- Attachment II A summary of General Fund receipt variances by category
- Attachment III A summary of significant General Fund expenditure variances by agency
- Attachment IV A detailed description of new and unexpended federal/state grants, as well as anticipated revenues associated with those grants that are recommended for appropriation in FY 2021
- Attachment V A detailed description of significant changes in Other Funds
- Attachment VI Supplemental Appropriation Resolution AS 21009 and Fiscal Planning Resolution AS 21900 for FY 2021 providing for the appropriation of outstanding encumbrances and unspent balances for federal/state grants, as well as prior commitments of the Board of Supervisors, such as unspent capital project balances and Supplemental Appropriation Resolution AS 20258 for FY 2020 year-end adjustments

The Code of Virginia requires that the Board of Supervisors hold a public hearing prior to the adoption of amendments to the current year budget when potential appropriation increases are greater than 1.0 percent of expenditures. In addition, the Code requires that the Board advertise a synopsis of the proposed changes. Since the *FY 2020 Carryover Review* recommends changes to the FY 2021 Adopted Budget Plan over this limit, Board action on the Carryover Review has been scheduled at the same time as the public hearing on September 29, 2020.

This package reflects actions taken by the School Board on July 23, 2020, in their approval of the Fairfax County Public Schools FY 2020 Final Budget Review.

FY 2020 Carryover Summary

The *FY 2020 Carryover Review* includes limited recommendations based on prior County commitments, Board of Supervisors priorities, and other critical requirements. These recommended adjustments are based on balances available as of mid-July. After the end of every fiscal year, there are a number of adjustments that occur to move revenues and expenditures in order to correct the reporting period or the agency/fund against which the posting was made. In most years, these adjustments are not significant and are reflected as audit adjustments as part of the next year's Third Quarter package.

For this year, however, it is anticipated that there will be a greater number of these types of adjustments based on federal stimulus funds and efforts to maximize usage of these funds. As the Board is aware, the County received over \$200 million in federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund (CRF) in April. Staff has been working diligently to identify eligible expenses that can be applied to this federal funding. The guidance regarding usage of the funds is updated infrequently – but sometimes significantly – and staff has worked to ensure that identified expenses meet the newly released guidelines as well as to identify additional opportunities. As an example, on July 8, new guidance was released which allows for expenses related to unplanned administrative leave to be applied to CRF dollars. Early during the pandemic, the County authorized up to 6 weeks of administrative leave for employees to use in cases of facility closures, health vulnerabilities, and/or childcare issues. Based on this new guidance, expenses related to this leave – totaling approximately \$12 million in the General Fund (and an additional \$5 million from other County funds) – has been applied to CRF Funds. As a result of this move alone, General Fund balances available at year-end are increased by \$12 million.

It is anticipated that additional FY 2020 expenses will be able to be shifted to the CARES CRF dollars. Staff is still investigating other leave types utilized by the County, including new leave types as authorized under the Families First Coronavirus Response Act (FFCRA) as well as the Pandemic Gap Leave currently utilized by some employees in cases of facility closures, to determine if these leave types are eligible under the CRF guidelines. Guidance also allows for salary and benefit expenses for positions redeployed to respond to the pandemic, whose responsibilities are significantly different than their prior positions, to be eligible. Based on the extensive documentation required for these redeployments, all relevant expenses were not identified prior to year-end. As these expenses are identified and moved to CRF, additional General Fund flexibility will be generated.

At the same time, expenses are also being examined to determine if they are eligible under FEMA reimbursement guidelines. Staff has already shifted many expenditures related to personal protective equipment and cleaning and sanitation supplies to a new FEMA grant established in Fund 50000, Federal/State Grant Fund. As these expenses are shifted to the FEMA grant, additional CRF funds are made available. As noted in the July stimulus update to the Board, the local share for these FEMA expenses has not yet been finalized but could be as high as 25 percent of the total expense. This local share is anticipated to remain as an allocation against CRF.

Based on these potentially significant changes which could impact year-end balances, staff is expecting to return to the Board of Supervisors with a revised *FY 2020 Carryover Review* recommendation in early September. Additionally, staff is still working through the impact of the Fairfax County Public Schools recent decision to provide all virtual learning in the fall, particularly as it impacts the County's School-Age Child Care (SACC) program. With the understanding that SACC will not be operating under its typical structure in the fall, updated recommendations in September are expected to include suggested reductions to SACC revenue. The Board of Supervisors will have an opportunity to discuss the *FY 2020 Carryover Review* at its Budget Committee meeting on September 22, with the public hearing and Board action following the next week on September 29.

The \$200.24 million from the CARES Coronavirus Relief Fund was recognized as part of the *FY 2020 Third Quarter Review*. Of the total, \$118.8 million had been allocated to the County's response to the pandemic as of the July 2, 2020 update to the Board of Supervisors. With the Board's action on July 14, 2020 to increase the funding dedicated to the Fairfax RISE small business grant program, total allocations have increased to \$138.8 million. However, actual expenses have not posted for several categories of spending – such as the \$45 million allocated to RISE – so total incurred expenses as of year-end stand at \$52.23 million. As noted earlier, staff is still in the process of determining if other FY 2020 expenses can be moved against the CRF funds or to the FEMA grant. These adjustments will impact FY 2020 actuals and the existing CRF funding allocations. CRF allocation adjustments as a result of these shifts will be incorporated into the August stimulus update memo to the Board.

CRF revenues and expenses are included in the County's General Fund (although they are tracked separately in the County's financial system), thus schedules included in the *FY 2020 Carryover Review* – such as the General Fund statement – reflect CRF funds in addition to County funds. The table below reflects balances for the General Fund (excluding the CRF) as well as balances in the Coronavirus Relief Funds.

General Fund and CARES Coronavirus Relief Fund Balances

(in millions)

	General Fund	CARES Coronavirus Relief Fund	Total
Revised Expenditure Budget	\$1,693.62	\$200.24	\$1,893.86
Actual Expenditures	\$1,567.25	\$52.23	\$1,619.48
Expenditure Balance	\$126.37	\$148.01	\$274.38
Revised Revenue Budget	\$4,460.64	\$200.24	\$4,660.88
Actual Revenues	\$4,445.94	\$200.24	\$4,646.18
Revenue Balance	(\$14.70)	\$0.00	(\$14.70)
TOTAL AVAILABLE BALANCE	\$111.67	\$148.01	\$259.68

The balance in the Coronavirus Relief Fund of \$148.01 million is included as an Administrative Adjustment as it is necessary to reappropriate the balance of the CRF funds to allow for spending during the remainder of the eligibility period through December 30, 2020. Otherwise, adjustments included in this package are focused on balances excluding the CRF funds, which net to \$111.67 million.

A brief summary of the recommendation included in the *FY 2020 Carryover Review* follows.

FY 2020 Carryover Review Recommended Adjustments
(in millions)

	General Fund	CARES Coronavirus Relief Fund	Total
Available Balance	\$111.67	\$148.01	\$259.68
FY 2020 Commitments (\$34.39 million)			
Outstanding Encumbered Obligations	(\$31.26)	--	(\$31.26)
Associated Reserve Adjustments	(\$3.13)	--	(\$3.13)
Balance after FY 2020 Commitments	\$77.28	\$148.01	\$225.29
Allocations for Reserves/Capital (\$22.20 million)			
Contribution to Reserves - Economic Opportunity Reserve	(\$4.72)	--	(\$4.72)
20% of Balance to Infrastructure Sinking Reserve Fund	(\$15.46)	--	(\$15.46)
Associated Reserve Adjustments	(\$2.02)	--	(\$2.02)
Balance after Allocations for Reserves/Capital	\$55.08	\$148.01	\$203.09
Other Requirements (\$203.09 million, 82 positions)			
Carryforward of Coronavirus Relief Fund Balances	--	\$148.01	\$148.01
Carryforward of Coronavirus Pandemic Reserve Balances	(\$11.26)	--	(\$11.26)
Revenue Reduction for Tax Payment Penalty Changes	(\$10.77)	--	(\$10.77)
IT Projects	(\$10.00)	--	(\$10.00)
Energy Strategy	(\$4.50)	--	(\$4.50)
Public Health Nurses for COVID-19/School Health (35 positions)	(\$0.00)	--	(\$0.00)
Infrastructure Replacement and Upgrades	(\$2.41)	--	(\$2.41)
Carryforward of other General Fund Balances, including the			
Reserve for Ad-Hoc Police Practices	(\$1.84)	--	(\$1.84)
LED Streetlights	(\$1.80)	--	(\$1.80)
Park Authority Support	(\$1.71)	--	(\$1.71)
Emergency Systems Failure Project	(\$1.40)	--	(\$1.40)
Coordinate Services Planning Call Center Support (11 positions)	(\$0.00)	--	(\$0.00)
Support for the November 2020 Election	(\$1.14)	--	(\$1.14)
Climate Adaptation and Resilience Plan (2 positions)	(\$1.01)	--	(\$1.01)
Electric Vehicle Charging Stations	(\$0.75)	--	(\$0.75)
Body-Worn Cameras - net use of Reserve for Ad-Hoc Police			
Practices Balance (21 positions)	(\$0.60)	--	(\$0.60)
Park Authority Field Maintenance at FCPS Fields	(\$0.60)	--	(\$0.60)
Pinn Community Center Outdoor Courts	(\$0.35)	--	(\$0.35)
Community Center in Lee District (2 positions)	(\$0.28)	--	(\$0.28)
Emergency Management Support for Coronavirus Response (2			
positions)	(\$0.00)	--	(\$0.00)
Government Center Campus Security	(\$0.23)	--	(\$0.23)
Chief Strategist for Placemaking	(\$0.16)	--	(\$0.16)
ASAP Support	(\$0.15)	--	(\$0.15)
Appropriation of Zoning Violation Revenue	(\$0.01)	--	(\$0.01)
Public Assistance Caseload Support (7 positions)	(\$0.00)	--	(\$0.00)
Sexual Abuse Specialist Positions for Protection and Preservation			
Services (2 positions)	(\$0.00)	--	(\$0.00)
Associated Reserve Adjustments	(\$4.11)	--	(\$4.11)
Net Available for One-Time Requirements	\$0.00	\$0.00	\$0.00

FY 2020 Year-End Summary

FY 2020 General Fund Revenues and Transfers In were \$4.66 billion, a decrease of \$14.70 million, or 0.31 percent, from the FY 2020 Revised Budget Plan estimate. The decrease compared to the budget estimate is primarily the result of pandemic-related decreases in Other Local Taxes; Permits, Fees, and Regulatory Licenses; Fines and Forfeitures; Charges for Services; and Recovered Costs/Other Revenue. These decreases were partially offset by increases in Real Estate Tax receipts, Personal Property Taxes, Revenue from the Use of Money/Property, and Revenue from the Commonwealth and Federal Government. The revenue estimates included in the *FY 2020 Revised Budget Plan* were based on revenue collections through the end of February 2020, before the COVID-19 pandemic started disrupting economic activity nationwide. As many of the County's revenue categories such as Sales Tax and Transient Occupancy Taxes are extremely sensitive to economic conditions, actual FY 2020 receipts ended the fiscal year below the revenue estimates. Although the FY 2020 variance is relatively small, it is important to note that, historically, the County finishes the fiscal year with revenues in excess of the revised budget. Over the past 5 years, revenues have been, on average, \$28.61 million, or 0.72 percent, *above* projections. Thus, the negative variance at the end of FY 2020 is indicative of the significant impact that the COVID-19 pandemic has had on the County's revenues. More detail on FY 2020 Revenue Variances may be found in Attachment II.

In addition, County agencies realized disbursement balances as a result of continuing close management of agency spending, which included filling essential positions only and focusing on critical expenditures. Total disbursements were below *FY 2020 Revised Budget Plan* projections by \$274.38 million or 5.77 percent. Excluding Coronavirus Relief Funds, the disbursement variance was \$126.37 million or 2.78 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2020 variance was \$126.37 million, or 7.46 percent. More detailed information on FY 2020 General Fund Expenditure Variances is included in Attachment III. Included in this balance are funds required for encumbered items. Encumbered carryover includes legally obligated funding for items/services for which final financial processing has not been completed. In prior years, unencumbered carryover has been included to provide funding for items previously approved by the Board but not purchased based on timing or other issues. No unencumbered items have been included in this package, as all General Fund adjustments for items that have not been encumbered are included in the Administrative Adjustments section below.

As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$225.29 million, or 4.74 percent of the total County General Fund budget. Excluding Coronavirus Relief Funds, the net balance is \$77.28 million, or 1.70 percent of the total budget.

Carryover Actions

Allocation of the \$77.28 million balance is used to meet Board policy for contributions to reserves and capital and to fund requirements identified subsequent to the adoption of the FY 2021 budget or deferred as part of the FY 2021 budget development. Recommendations included in the *FY 2020 Carryover Review* allocate the full \$77.28 million.

Allocations for Reserves/Capital (\$22.20 million, including \$2.02 million in associated reserve adj.)

Consistent with the Board's policies on funding reserves and the County's Infrastructure Sinking Reserve Fund, Carryover contributions have been calculated based on available balances after outstanding encumbered commitments. Of the \$77.28 million balance, 20 percent, or \$15.46 million, is allocated for the Capital Sinking Fund. The County's policy has been to allocate 40 percent of the balance to reserves. However, the full allocation is not required as an allocation of just over 6 percent of the balance is sufficient to fund reserves at their target of 10 percent of General Fund disbursements.

- \$4.72 million or 6 percent of the balance is allocated to the County's reserves consistent with the County's reserve policy updated by the Board of Supervisors on April 21, 2015, to reach a total of

FY 2020 Carryover Review

10 percent. As the Managed and Revenue Stabilization Reserves are projected to be fully funded in FY 2021, the full amount of this contribution is directed to the Economic Opportunity Reserve (EOR). As the EOR is a revolving reserve, funding requirements at year-end include replenishing funds that have been spent during the fiscal year. Thus, a portion of the funding dedicated to the EOR is to offset \$3.01 million expended during FY 2020 on economic opportunity projects previously approved by the Board. A majority of these expenditures were associated with the \$2.5 million microloan program. It is important to note that in addition to this allocation, all other Carryover adjustments have been accompanied with reserve contributions as well, consistent with the Board policy of allocating 10 percent to reserves. As a result, the total contribution to the reserves at Carryover is \$13.98 million and results in a Managed Reserve which meets the 4 percent target, a Revenue Stabilization Reserve that meets the 5 percent target, and an Economic Opportunity Reserve that meets the 1 percent target, or total reserves of 10.00 percent.

- \$15.46 million or 20 percent of the balance is transferred to the Capital Sinking Fund projects consistent with the recommendations of the Infrastructure Financing Committee. Specific funding levels include: \$8,501,368 for the Facilities Management Department, \$3,091,407 for Parks, \$772,852 for County-Owned Roads, \$2,318,555 for Walkways, and \$772,852 for Revitalization. The Capital Sinking Fund will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park Authority facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

Other Adjustments (\$203.09 million, including \$4.11 million in associated reserve adjustments)

Finally, there are a number of other General Fund adjustments that are also necessary at this time.

The largest adjustment included in this package is related to the carryforward of expended CARES Coronavirus Relief Funds. Of the \$200.24 million received by the County, \$52.23 million had been expended by year-end, leaving a balance of \$148.01 million. These funds will be carried forward to allow the County to continue to spend against the funds through the stimulus deadline of December 30, 2020.

Excluding Coronavirus Relief Funds, this package includes \$55.08 million in General Fund adjustments, including \$4.11 million in associated reserve adjustments. Several of these adjustments are highlighted below.

Support for the continued County response to the pandemic

- Funding of \$11.26 million to reappropriate balances from the Reserve for the Coronavirus Pandemic established as part of the *FY 2020 Third Quarter Review*. When combined with the \$9.84 million set aside as part of the FY 2021 Adopted Budget Plan, \$21.10 million is available to be utilized for the County's response. Of the total, \$630,000 has been allocated, but not yet expended, to expand the reach of the basic needs support to all residents who are part of the County's diverse community.
- Consistent with the presentation to the Board of Supervisors at the June 2, 2020 Budget Committee meeting, 35 new School Health positions are included to support COVID-19 case and contact investigations. These positions will be funded with CARES Coronavirus Relief funds through December 30, 2020 and, after the pandemic, will be redeployed to the School Health program to address the nurse to student ratio.
- As noted in the July 24, 2020 memorandum to the Board of Supervisors, 11 new positions are included in support of the Coordinated Services Planning (CSP) call center. These positions, which are anticipated to be funded utilizing CARES Coronavirus Relief Funds through the end of the

calendar year, will help address the unprecedented increase in calls for service and improve how quickly calls are answered in the CSP call center.

- Two new positions are included to support long-term emergency management training to County staff assigned to response and recovery efforts as well as supporting long-term financial recovery efforts. These positions will be initially funded through the CARES Coronavirus Relief Funds.

Addressing budgetary shortfalls in other funds caused by the pandemic

- Funding of \$1.71 million, available from FY 2020 balances in the Fairfax County Park Authority (FCPA) General Fund budget, is recommended to be transferred to Fund 80000, Park Revenue and Operating Fund, to partially address the budgetary shortfall caused by the COVID-19 pandemic. The Revenue and Operating Fund experienced a significant reduction in revenue collections due to the closure of facilities and the cancellation of Park programs, and – despite efforts to curb expenditures – the fund ended FY 2020 with a deficit of \$7.48 million.

In order to mitigate the fiscal impact of the pandemic, staff implemented strategies throughout the Park System to generate savings. Savings in the General Fund were generated by deferring all non-critical expenses and holding positions vacant. Additionally, FCPA utilized all of its reserves, totaling \$5.77 million, and moved eligible expenses against the CARES Coronavirus Relief Funds. These actions helped to mitigate the financial impacts of the pandemic and the system finished the year with enough savings in the General Fund to cover the shortfall in Fund 80000. It should be noted that, unlike the \$2 million General Fund transfer that was loaned to the Park Revenue and Operating Fund in FY 2020 and paid back in full by the end of that fiscal year, this transfer is not intended to be a loan. This General Fund transfer is an investment in the Park System, not only to help mitigate the unforeseen and catastrophic effects of the COVID-19 pandemic, but to begin to move toward a more equitable system of recreation in both the County’s Park Authority and Department of Neighborhood and Community Services offerings.

- Funding of \$0.15 million is recommended to be transferred to Fund 83000, Alcohol Safety Action Program (ASAP), to address a budgetary shortfall primarily due to the COVID-19 pandemic. The office closed its doors to the public on March 23, 2020, which resulted in a significant revenue loss due to the inability to collect fees and limitations to service clients. This funding will allow the office to continue providing services to court-referred offenders convicted of driving under the influence of alcohol or other substance abuse-related charges. In addition, this adjustment allows ASAP to continue developing a reserve fund balance as client referrals, and, consequently, client fee revenues decline.

Investments in Board priorities

- Funding of \$8.06 million is included for continued support of the County’s environmental and energy strategies. This includes the third year of the ten-year investment in the Fairfax County Operational Energy Strategy, the second year of the five-year LED streetlight conversion plan, and the second tranche of funding for electric vehicle charging stations, as well as funding and 2 new positions to support the Climate Adaptation and Resilience Plan as presented at the June 16, 2020 Board Environmental Committee.
- Net funding of \$0.60 million and 21 new positions is included to support Phases Two and Three of the Body-Worn Camera Program. This recommendation is based on the discussion at the June 16, 2020 Board Public Safety Committee meeting and includes partial year-funding to expand body-worn cameras to the remaining five police district stations in FY 2021. One-time funding in the Reserve for Ad-Hoc Police Practices is utilized to partially offset funding requirements. Consistent with the June 30, 2020 memorandum and pending additional conversations with the Board, funding

and positions included in this recommendation for the Office of the Commonwealth's Attorney are based on the original three-phase plan previously approved by the Board.

- Funding of \$1.14 million is included to support the November 2020 Presidential Election. This funding is primarily attributable to the carryover of funding approved by the Board as part of the *FY 2020 Third Quarter Review*. In addition to supporting the operational requirements for the November election, this funding will also support a multi-page ballot as discussed at the June 23, 2020 Board of Supervisors meeting.

Funding of requirements deferred in prior budget processes

- Consistent with actions taken in prior years, funding for Information Technology (IT) projects and Infrastructure Replacement and Upgrade projects were not included in the FY 2021 Adopted Budget Plan and were anticipated to be funding utilizing balances at quarterly reviews. As part of the *FY 2020 Carryover Review*, partial funding of \$10.00 million and \$2.41 million are included for IT projects and capital renewal projects, respectively, but additional funding will be required as part of the *FY 2021 Mid-Year Review* or *FY 2021 Third Quarter Review*.
- Funding of \$0.60 million is included to provide partial funding for the Fairfax County Park Authority (FCPA) to maintain 44 additional Fairfax County Public Schools (FCPS) synthetic turf fields in FY 2021. The Board of Supervisors approved partial-year funding for this effort as part of the *FY 2019 Carryover Review* with full-year funding anticipated as part of the FY 2021 budget. Although initially included in the FY 2021 Advertised Budget Plan, this funding was eliminated as the County streamlined its budget in response to the pandemic, and half of the necessary funding was identified within existing resources. This action carries over this funding to be used in FY 2021. FCPS has committed to funding the other half of the requirement in FY 2021. The Park Authority currently maintains all other Park Authority and FCPS rectangular fields and the vast majority of diamond fields in their athletic field maintenance program. The transfer of maintenance responsibilities to FCPA for the remaining 44 FCPS synthetic turf fields improves continuity, provides equity in maintenance, and brings the school fields into an established field safety testing program. This change in maintenance responsibilities began at the end of the FCPS fall athletic season in FY 2020.

All General Fund adjustments are detailed in the Administrative Adjustments section later in this letter. Aside from adjustments associated with expenditure changes as discussed in the Administrative Adjustments section, no other adjustments have been made to FY 2021 revenue estimates. Staff will continue to closely monitor revenue trends and the economic impact caused by the COVID-19 pandemic. As noted earlier, recommended changes to projected School-Age Child Care revenue are anticipated as part of the planned update to the *FY 2020 Carryover Review* recommendations in early September. Additional adjustments may be recommended as part of the *FY 2021 Mid-Year Review* or the *FY 2020 Third Quarter Review*, as necessary.

Position Adjustments

A total of 82 new positions are recommended to be established as part of the *FY 2020 Carryover Review*. The majority of these positions are directly related to the County's response to the COVID-19 pandemic, including 35 positions in the Health Department to support case and contact investigations and public health interventions, 11 positions in the Department of Neighborhood and Community Services to address the unprecedented increase in call volume to the Coordinated Services Planning (CSP) call center, and 2 positions in the Office of Emergency Management to support recovery planning. In addition, based on discussion at the June 16, 2020 Public Safety Committee Meeting, 21 positions have been included to implement Phase Two and Phase Three of the Body-Worn Camera Program.

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The remaining increase of 13 positions includes 7 positions to address Public Assistance caseloads in the Department of Family Services, 2 positions in the Protection and Preservation Services (PPS) program area of the Department of Family Services, 2 positions to support the development and management of the Climate Adaptation and Resilience Plan in the Office of Environmental and Energy Coordination (OEEC) Division of the Office of the County Executive, and 2 positions in the Department of Neighborhood and Community Services to support staffing and maintenance of the new Community Center in Lee District that is slated to open during FY 2021.

Reserves

Over the past several years, the Board has consistently demonstrated its commitment to increasing the County's reserve levels from the previous target of 5 percent of General Fund disbursements to the new target of 10 percent. The *FY 2020 Carryover Review* includes total reserve contributions of \$13.98 million, which maintain the Revenue Stabilization Reserve and Managed Reserve at their new target levels of 5 percent and 4 percent and bring the Economic Opportunity Reserve balance to its target of 1 percent of General Fund disbursements. The combined balance of the three reserves as a result of the adjustments included in the *FY 2020 Carryover Review* is 10.00 percent of General Fund disbursements, excluding one-time disbursements related to the CARES Coronavirus Relief Fund.

FY 2020 Audit Adjustments

As the Board is aware, the financial audit of FY 2020 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR) and in the audit package that is presented for the Board's approval as part of the *FY 2020 Mid-Year Review*.

Other Funds Adjustments

Attachment V of the *FY 2020 Carryover Review* details changes in other funds, including those which do not have a General Fund impact. This attachment includes a review of the FY 2020 fund expenditure and revenue variances and notes changes in FY 2021 expenditures. It should be noted that Fund S71100, Public School OPEB Trust, exceeded its expenditure authority in FY 2020 by \$863 due to an increase in fees paid. Supplemental Appropriation Resolution AS 20258 for FY 2020 is included in Attachment VI to reflect this increase.

Carryover Administrative Adjustments

The *FY 2020 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling \$225.29 million. These adjustments are divided into two categories – Allocations for Reserves/Capital and All Other Requirements – and include the following:

ALLOCATIONS FOR RESERVES/CAPITAL

\$22.20 million, including \$20.18 million in reserve/capital contributions and \$2.02 million in associated reserve adjustments

Reserve Adjustments

		NON-RECURRING
Fund 10010, Revenue Stabilization	FY 2020 General Fund Transfer	\$4,224,448
Fund 10015, Economic Opportunity Reserve	FY 2020 General Fund Transfer	<u>\$5,840,970</u>
	Net Cost	\$10,065,418

An increase of \$4,224,448 is transferred from the General Fund to Fund 10010, Revenue Stabilization, and an increase of \$5,840,970 is transferred from the General Fund to Fund 10015, Economic Opportunity Reserve, consistent with the County's reserve policy. In addition, the Managed Reserve is increased by \$3,915,401. As a result of these adjustments, the projected FY 2021 total balance of these reserves meets the revised target level of 10 percent of General Fund disbursements approved by the Board of Supervisors on April 21, 2015. Of the 10 percent target, 5 percent is allocated to the Revenue Stabilization Fund, 4 percent is allocated to the Managed Reserve in the General Fund, and the remaining 1 percent is allocated to the Economic Opportunity Reserve.

Capital Sinking Fund

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2021 General Fund Transfer	\$4,637,111
Fund 30020, Infrastructure Replacement and Upgrades	FY 2021 General Fund Transfer	\$8,501,368
Fund 30060, Pedestrian Walkway Improvements	FY 2021 General Fund Transfer	<u>\$2,318,555</u>
	Net Cost	\$15,457,034

The General Fund Transfer to various capital funds is increased by a total of \$15,457,034 in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Financing Committee was a joint School Board/County Board working group formed to collaborate and review both the County and School's Capital Improvement Program (CIP) and capital requirements. On March 25, 2014, the Board of Supervisors approved the recommendations contained in the final IFC Report. Subsequently, the School Board approved the IFC Report on April 10, 2014. The final report of the committee included a recommendation to establish a Capital Sinking Fund as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements. Principal funding for the Sinking Fund was to come from a joint commitment for a goal of 20 percent of carryover funds. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$15,457,034 represents 20 percent and is allocated to separate Capital Sinking Fund projects.

The Board of Supervisors previously approved the allocation formula associated with capital sinking funds as follows: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained roads and service drives, and 5 percent for revitalization areas. This allocation was based on the percent of each program area as it related to the total annual requirements presented to the IFC. Based on expenditures to date and work in progress, staff is recommending a shift in the allocation percentages for FY 2021 to address a growing need for walkway reinvestment funds. In the last several years, walkways that were originally in fair condition have deteriorated to very poor condition. In addition, walkway projects which include pedestrian bridges and retaining walls have resulted in a significant increase in project costs.

The specific allocation for FY 2021 includes a shift of 5 percent from roads to walkways with specific allocations as follows: \$8,501,368 for FMD, \$3,091,407 for Parks, \$772,852 for County-Owned Roads, \$2,318,555 for Walkways and \$772,852 for Revitalization areas. Staff will review the allocation of sinking funds again as part of the *FY 2021 Carryover Review*.

OTHER REQUIREMENTS

\$203.09 million, including \$198.98 million in adjustments and \$4.11 million in associated reserve adjustments

CARES Coronavirus Relief Fund

NON-RECURRING

Agency 87, Unclassified Administrative Expenses

FY 2021 Expenditure \$148,001,906

Net Cost \$148,001,906

Funding of \$148,001,906 is required to re-appropriate stimulus funds balances from Agency 87, Unclassified Administrative Expenses, to the CARES Act Coronavirus Relief Fund (CRF). The County received over \$200 million in stimulus funds from the CARES CRF to support the County’s response to the pandemic. Of the total, \$118.8 million has been allocated for specific programs, including the County’s public health response and contact tracing program; support for County residents requiring assistance for basic needs; a medical isolation program for vulnerable residents, including those who are homeless; support for County small businesses and non-profits; costs related to personal protective equipment and enhanced sanitation practices; expenses related to expanding telework options for County employees; and support for the towns of Herndon, Vienna, and Clifton. The unallocated balance of \$81.4 million will be used to continue supporting the County’s response to the pandemic in combination with General Funds, anticipated funds from the Federal Emergency Management Agency (FEMA), and other federal and state funds. Although \$118.8 million has been allocated as of July 2020, \$62.3 million has been expended through June 30, 2020 (unaudited), leaving an unused balance of \$148.0 million to be re-appropriated in FY 2021. It should be noted that any unspent funds as of December 31, 2020 will be required to be returned. Staff is releasing monthly reports regarding the utilization of the funds to the Board of Supervisors, consistent with the presentation to the Board at the June 2, 2020 Budget Committee meeting, and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

Reserve for Coronavirus Pandemic

NON-RECURRING

Agency 87, Unclassified Administrative Expenses

FY 2021 Expenditure \$11,261,111

Net Cost \$11,261,111

Funding of \$11,261,111 is required to re-appropriate the balance from Agency 87, Unclassified Administrative Expenses, to the Reserve for Coronavirus Pandemic. As part of the *FY 2020 Third Quarter Review*, the County placed \$11.26 million in a new Reserve for Coronavirus Pandemic in order to provide immediate response to the pandemic. Additional funding of \$9.84 million was included for the reserve in the FY 2021 Adopted Budget Plan. Of the \$11.26 million that was set aside in the Reserve for Coronavirus Pandemic, only \$630,000 has been allocated, but has not yet been expended, to expand the reach of the basic needs support to all residents who are part of the County’s diverse community. Staff is releasing monthly reports regarding the utilization of the funds to the Board of Supervisors, consistent with the presentation to the Board at the June 2, 2020 Budget Committee meeting, and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

Reduction in the Late Payment Penalty for Property Taxes

Fund 10001, General Fund

	NON-RECURRING
FY 2021 Revenue	(<u>\$10,766,450</u>)
Net Cost	(<u>\$10,766,450</u>)

On June 23, 2020, the Board of Supervisors adopted changes to the Fairfax County ordinance that reduced all associated penalties for late Real Estate and Personal Property tax payments for tax year 2020. The temporary ordinance amendments reduced the late payment penalty rate from 10 percent to 5 percent to provide relief during COVID-19 conditions to taxpayers who are unable to make timely Real Estate tax and Personal Property tax payments for tax year 2020. Also, the additional late payment penalty of 15 percent for tax year 2020 Personal Property tax payments past due more than 30 days was eliminated. Two other fees (that do not require ordinance changes) were eliminated for tax year 2020. Those include an administrative fee of \$30 for Personal Property tax payments past due more than 45 days and a DMV Hold fee of \$25, as applicable. In addition, 20 percent collection fees were eliminated under both tax types for tax year 2020. The estimated revenue loss for these adjustments is projected to be approximately \$10.8 million in FY 2021.

IT Project Funding

Fund 10040, Information Technology

	NON-RECURRING
FY 2021 General Fund Transfer	<u>\$10,000,000</u>
Net Cost	\$10,000,000

The General Fund transfer to Fund 10040, Information Technology, is increased by \$10,000,000 to support the funding of continuing and new IT projects. As indicated in the FY 2021 Adopted Budget Plan, limited General Fund support of IT projects was included in the FY 2021 budget proposal. As discussed in the June 30, 2020 Information Technology Committee, this is consistent with the Board’s interest in pursuing this approach. While using one-time funds at Third Quarter and Carryover to support County initiatives has been a consistent strategy employed in recent years due to limited funding, it will be necessary in future years to increase baseline funding for these investments.

IT project support included in the *FY 2020 Carryover Review* totals \$10,000,000 and is provided through a General Fund transfer. Funding provides support for continuing and new IT projects.

Energy Strategy

Fund 30015, Environmental and Energy Program

	RECURRING
FY 2021 General Fund Transfer	<u>\$4,500,000</u>
Net Cost	\$4,500,000

Fund 30015, Environmental and Energy Program

FY 2022 General Fund Transfer	<u>\$4,500,000</u>
Net Cost	\$4,500,000

The General Fund transfer to Fund 30015, Environmental and Energy Program, is increased by \$4,500,000 for the third year of a 10-year investment in the Fairfax County Operational Energy Strategy. On July 10, 2018, the Board of Supervisors adopted the Countywide Energy Strategy in order to support the County’s goal of reducing energy use 20 percent by 2029. The Energy Strategy promotes cost-effective, energy-efficient, innovative technologies, and an energy conscious culture that encourages strategic decisions with regard to energy consumption. The reduction in energy use will help mitigate escalating energy costs and promote a “greener” future for the County. The Board of Supervisors has approved \$9 million to date in support of Energy Strategy projects.

Staff has identified projects that can begin once funding for the third-year investment in the Energy Strategy has been approved. Most of these projects include continuing the replacement of incandescent or fluorescent lighting with LED lighting, reducing water use at County facilities and optimizing building efficiency using building automations systems to control the operation of HVAC systems. All of these projects are designed

to reduce greenhouse-gas emissions, lower utility bills for County buildings and promote an energy-conscious culture within the County’s workplace.

Public Health Nurses for COVID-19/School Health Program		RECURRING
Agency 71, Health Department	FY 2021 Expenditure	\$0
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$0</u>
	Net Cost	\$0
Agency 71, Health Department	FY 2022 Expenditure	\$2,823,814
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$1,416,990</u>
	Net Cost	\$4,450,804

A total of 35/35.0 FTE new Public Health Nurse positions are included in the Health Department. These positions will support COVID-19 case and contact investigations and public health interventions in high risk settings and communities. These positions will be funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund through December 30, 2020 as part of the County’s contact tracing program. If additional federal and/or state funding is not available after December 30, 2020 in support of the contact tracing program, then partial year funding of \$2,225,402 may be required as part of the FY 2021 Mid-Year Review. Full year funding for these positions total \$4.5 million. These positions are consistent with what was presented to the Board at the June 2, 2020 Budget Policy Committee meeting and included in the June 5, 2020 CARES Act Stimulus Funding Update memo to the Board. As previously noted, recruitment is currently underway for these positions.

After the pandemic is over, these positions will be redeployed to the School Health program to address the nurse to student ratio. Consistent with the increasing enrollment in the FCPS district, the number of students with health conditions continues to increase. However, the number of PHNs has not kept pace. Additionally, the increase in students with health conditions has led to the increased demand for student health assessments and health care planning. Both are necessary so that students are able to attend school, ready to learn. Based on modest Fairfax County Public Schools enrollment growth, this will bring the nurse to student ratio to 1:1,990. This is just under the 1:2,000 target.

Infrastructure Replacement and Upgrades at County Facilities		NON-RECURRING
Fund 30020, Infrastructure Replacement and Upgrades	FY 2021 General Fund Transfer	<u>\$2,414,007</u>
	Net Cost	\$2,414,007

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$2,414,007 for infrastructure replacement and upgrades at County facilities. Partial funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years; however, it will be necessary in future years to increase baseline funding for these investments. Infrastructure replacement and upgrades projects supported by this funding will include partial funding for priority elevator repairs at the County Courthouse. Full funding to support this project will be considered as part of the FY 2021 Mid-Year or Third Quarter Review. Funding is also available in the Sinking Fund Reserve and the Emergency Systems Failure project to complete the most critical projects. Additional funding to support the entire FY 2021 Program will be considered as part of the FY 2021 Mid-Year or Third Quarter Review.

Reserve Adjustments

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2021 Expenditure	<u>\$1,837,912</u>
Net Cost	\$1,837,912

Funding of \$1,837,912 is required to re-appropriate the balances from Agency 87, Unclassified Administrative Expenses to various reserves. Of this total, \$1,259,537 is associated with the Reserve for Ad-Hoc Police Practices Review approved by the Board of Supervisors as part of the FY 2017 Adopted Budget Plan; \$400,000 is associated with the Health and Human Services Innovation Fund approved by the Board of Supervisors as part of the *FY 2018 Carryover Review* to encourage the development of new and innovative approaches that transform nonprofit service delivery practices and \$178,375 is associated with the Gang Prevention Reserve approved as part of the *FY 2017 Carryover Review*. This funding will be held in the respective reserves in Agency 87, Unclassified Administrative Expenses, and reallocated to agencies based on priorities identified by the Board at a later date. It should be noted that included in the recommendations in the *FY 2020 Carryover Review* is the use of the remaining balance in the Reserve for Ad-Hoc Police Practices Review to help offset the costs associated with the expansion of the Body-Worn Camera program.

LED Streetlight Conversion Plan

Fund 30015, Environmental and Energy Programs

NON-RECURRING

FY 2021 General Fund Transfer	<u>\$1,800,000</u>
Net Cost	\$1,800,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,800,000 to support the second year of a five-year 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 Light Emitting Diodes (LED) streetlights. Nearly 7,000 streetlights have been converted throughout the County to date with almost all allocated funds encumbered and committed for additional conversions. The new LED streetlights are “Smart City Capable” with both hardware and software upgrades. This conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. Conversion of these streetlights will remove 32.4 million pounds of CO₂e annually, result in reduced maintenance costs, support higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented. This Streetlight Conversion Plan supports the Board of Supervisor’s Operational Energy Strategy Plan approved on July 10, 2018.

Revenue Shortfall due to Pandemic

Fund 80000, Park Revenue and Operating Fund

NON-RECURRING

FY 2021 General Fund Transfer	<u>\$1,706,529</u>
Net Cost	\$1,706,529

The General Fund transfer to Fund 80000, Park Revenue and Operating Fund, is increased by \$1,706,529 to partially address the revenue shortfall caused by the COVID-19 pandemic. This funding has been made available through FY 2020 balances in the Park Authority operating budget. The Revenue and Operating Fund experienced a significant reduction in revenue collections due to the closure of facilities and the cancellation of Park programs. Park Authority facilities and amenities closed in mid-March in response to the COVID-19 pandemic. Although the Parks have implemented a gradual reopening in accordance with safety guidelines, revenue collections were \$20,137,975 lower than anticipated in FY 2020. This revenue loss was partially offset by savings in operational expenditures of \$12,659,308. As a result, the fund ended FY 2020 with a deficit of \$7,478,667. All of the Revenue and Operating Fund reserves totaling \$5,772,138 have been applied to partially offset the net shortage. In addition, in order to mitigate the fiscal impact of the pandemic, staff implemented strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant. The use of reserves, savings generated in the General Fund, and CARES Act funding reimbursements will assist in balancing the Parks Revenue and Operating Fund. Unlike the \$2 million General Fund transfer that was

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loaned to the Park Revenue and Operating Fund in FY 2020 and paid back in full by year end, this transfer is not intended to be a loan. This General Fund transfer is an investment in the Park System not only to help mitigate the unforeseen and catastrophic effects of the COVID-19 pandemic, but to begin to move toward a more equitable system of recreation in both the County’s Park Authority and Department of Neighborhood and Community Services offerings. Both revenue and expenditure estimates for FY 2021 will be reviewed as part of the FY 2021 Mid-Year and Third Quarter Review.

Emergency Systems Failures		NON-RECURRING
Fund 30020, Infrastructure Replacement and Upgrades	FY 2021 General Fund Transfer	<u>\$1,400,000</u>
	Net Cost	\$1,400,000

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$1,400,000 to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof. The County has 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 for unforeseen emergency repairs and, in combination with the remaining project balance, will provide for approximately \$5 million in available funding at the beginning of FY 2021.

Positions Supporting Coordinated Services Planning Call Center		RECURRING
	FY 2021 Revenue	\$0
Agency 79, Dept. of Neighborhood and Community Services	FY 2021 Expenditure	\$0
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$0</u>
	Net Cost	\$0
	FY 2022 Revenue	\$0
Agency 79, Dept. of Neighborhood and Community Services	FY 2022 Expenditure	\$909,296
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$442,482</u>
	Net Cost	\$1,351,778

A total of 11/11.0 FTE new positions are included in the Department of Neighborhood and Community Services in support of the Coordinated Services Planning (CSP) call center. CSP has seen an unprecedented increase in call volume which has resulted in increased wait times for direct assistance as well as case management workloads that exceed sustainable levels for existing staff. To address this, current work processes have been modified, existing staff have been redeployed, and technology enhancements have been implemented. However, these measures alone are no longer sufficient to address the continued increase in call volume and ongoing case management requirements. These positions will help address this unprecedented increase in calls for service and significantly improve how quickly calls are answered in the CSP call center.

These positions will be funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund through December 30, 2020. If additional federal and/or state funding is not available after December 30, 2020, then partial year funding of \$675,889 may be required as part of the *FY 2021 Mid-Year Review*. Full year funding for these positions totals \$1.4 million. These positions are consistent with what was included in the July 24, 2020 Coordinated Services Planning – 222 Number memo to the Board. It is expected that the effects from the pandemic will be felt for years and the increased demand for services may continue for the foreseeable future. Staff will continue to evaluate call volume and wait times and will report back to the Board should additional resources be needed. Due to the critical need, NCS will immediately move forward with the creation and recruitment of these positions unless otherwise directed by the Board.

November 2020 Presidential Election

Agency 15, Office of Elections

NON-RECURRING

FY 2021 Expenditure	<u>\$1,140,000</u>
Net Cost	\$1,140,000

One-time funding in the amount of \$1,140,000 is required to support the November 2020 Presidential Election. This one-time funding will be allocated from the Office of Election’s FY 2020 remaining balance and was approved by the Board of Supervisors as part of the *FY 2020 Third Quarter Review*. Funding will support staffing necessary to process absentee ballots and staff voting locations, the purchase of ballots and registration notices, supplies for polling and satellite locations and other miscellaneous requirements associated with the election. This funding will support a multi-page ballot as discussed at the June 23, 2020 Board of Supervisor meeting.

Contractual Services for Climate Adaptation and Resilience Plan

Agency 02, County Executive, Office of Environmental and Energy Coordination

NON-RECURRING

FY 2021 Expenditure	<u>\$640,000</u>
Net Cost	\$640,000

Funding of \$640,000 is required to support contractual services for the Office of Environmental and Energy Coordination’s Climate Adaptation and Resilience Plan, presented at the Fairfax County Board of Supervisor’s Environmental Committee on June 16, 2020, and will address direct climate impacts to Fairfax County. These services will include technical analysis and plan development, such as a vulnerability and risk assessment, and community outreach. The ongoing COVID-19 pandemic has placed an enormous burden on the County and highlights the importance of having resilience strategies in place before disaster strikes. The plan will use community-wide and expert input to identify the County’s climate risks and vulnerabilities and to develop adaptation and resilience strategies. When implemented, these strategies will help County officials, employees, residents, and community members prepare and respond to direct climate threats thereby mitigating social, environmental, and economic effects.

The Climate Adaptation and Resilience plan is anticipated to be conducted in five phases, including: 1) project initiation; 2) a vulnerability and risk assessment, including community-wide feedback and stakeholder meetings; 3) strategy and plan development; 4) implementation of climate adaptation and resilience strategies; and 5) monitoring and evaluation following Board adoption of the plan.

Two Positions for Climate Adaptation Plan

Agency 02, County Executive, OEEC
Agency 89, Fringe Benefits

RECURRING

FY 2021 Expenditure	\$250,978
FY 2021 Expenditure	<u>\$120,422</u>
Net Cost	\$371,400

Agency 02, County Executive, OEEC
Agency 89, Fringe Benefits

FY 2022 Expenditure	\$250,978
FY 2022 Expenditure	<u>\$120,422</u>
Net Cost	\$371,400

Funding of \$250,978 is required for 2/2.0 FTE positions in the Office of Environmental and Energy Coordination (OEEC) Division of the Office of the County Executive. Funding will support the development and management of the Climate Adaptation and Resilience Plan. It should be noted than an increase of \$120,422 in Fringe Benefits funding is included in Agency 89, Employee Benefits.

The proposed Climate Adaptation and Resilience Plan was presented at the Fairfax County Board of Supervisor’s Environmental Committee on June 16, 2020. It will use community-wide and expert input to identify the County’s climate risks and vulnerabilities and to develop adaptation and resilience strategies. When implemented, these strategies will help County officials, employees, residents, and community

members prepare and respond to direct climate threats thereby mitigating social, environmental, and economic effects.

Electric Vehicle Charging Stations

Fund 30015, Environmental and Energy Program

	NON-RECURRING
FY 2021 Expenditure	<u>\$750,000</u>
Net Cost	\$750,000

The General Fund transfer to Fund 30015, Environmental and Energy Program, is increased by \$750,000 to support Electric Vehicle (EV) charging stations at County facilities. The Board of Supervisors previously approved \$750,000 as part of a two-phase plan to install EV stations at outdoor County facility parking lots including County office buildings, commuter parking lots, community centers, libraries, and/or RECenters. The first phase of the program was funded as part of the *FY 2019 Third Quarter Review*. This funding is expected to support the installation of EV charging infrastructure at up to 10 locations, at an average cost of \$75,000 per location.

Consistent with the discussion at the July 21, 2020 Board of Supervisors Environmental Committee meeting, staff has identified a revised plan to include the installation of EV Stations at County-owned garages. EV stations in County garages will require enhancements to existing electrical infrastructure, permitting, and the installation of overhead and/or wall mounted chargers. The revised program will support the accelerated transition of the County’s fleet to electric and plug-in hybrid vehicles. Staff is currently conducting a survey to determine the feasibility, capacity and needs at several County-owned garages. Cost estimates for the installation of overhead and/or wall mounted chargers are still being developed.

This funding of \$750,000 will support the original plan to install EV stations at outdoor parking facilities; however, some of this funding will be redirected to support installations at County garages. Future funding will be required to both support the full cost of the garage installations as well as replace any funds used for garage installations that were originally intended for outdoor EV station locations. All EV charging stations with public access will provide the capability to charge both County government and private vehicles. The implementation of EV charging stations at County facilities supports the Board of Supervisor’s Operational Energy Strategy Plan approved on July 10, 2018.

Body-Worn Camera – Phase Two & Phase Three

Agency 87, Unclassified Administrative Expenses
 Agency 70, Department of Information Technology
 Agency 80, Circuit Court
 Agency 82, Office of the Commonwealth’s Attorney
 Agency 90, Police Department
 Agency 89, Employee Benefits

	RECURRING
FY 2021 Expenditure	(\$1,259,537)
FY 2021 Expenditure	\$205,907
FY 2021 Expenditure	\$62,500
FY 2021 Expenditure	\$898,494
FY 2021 Expenditure	\$117,847
FY 2021 Expenditure	<u>\$578,958</u>
Net Cost	\$604,169

Agency 70, Department of Information Technology
 Agency 80, Circuit Court
 Agency 82, Office of the Commonwealth’s Attorney
 Agency 90, Police Department
 Agency 89, Employee Benefits

FY 2022 Expenditure	\$329,450
FY 2022 Expenditure	\$100,000
FY 2022 Expenditure	\$1,391,490
FY 2022 Expenditure	\$1,725,325
FY 2022 Expenditure	<u>\$889,439</u>
Net Cost	\$4,435,704

Partial-year funding of \$1,863,706 is required to support Phase Two and Phase Three of the Body-Worn Camera Program including 21/21.0 FTE new positions – 4 positions for the Department of Information Technology, 15 positions for the Office of the Commonwealth’s Attorney, and 2 positions for the Police Department.

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Based on discussion at the June 16, 2020 Public Safety Committee Meeting, Phase Two and Three implementation was revised to ensure the remaining five police district stations will be completed in FY 2021. Deployment will include the McLean and Franconia district stations on or about January 1, 2021 and Fair Oaks, Sully and West Springfield district stations on or about April 1, 2021. The remaining police department units – Animal Protection Police, MCRC – Diversion First staff, and the Special Operations Division will be equipped on or about July 1, 2021.

Consistent with the June 30, 2020 memorandum to the Board of Supervisors, funding and positions included in this recommendation for the Office of the Commonwealth’s Attorney are based on the original Phase Two and Three plans previously approved by the Board. Staff anticipates having continued conversations with the Board regarding the Commonwealth’s Attorney requests as well as updates regarding the state workgroup examining the impacts of body-worn cameras on workloads in the Commonwealth’s Attorneys’ Offices.

Based on the timing required to recruit and hire new positions, full-year funding is not needed at this time. Additionally, one-time funding of \$1,259,537 from Agency 87, Unclassified Administrative Expenses, Reserve for Ad-Hoc Police Practices, is available for use. As a result, a reduced amount of \$604,169 is required. Full funding of \$4,435,704 will be required in FY 2022.

Park Authority Field Maintenance at FCPS Fields		RECURRING
Fund 30010, General Construction and Contributions	FY 2021 General Fund Transfer	<u>\$605,000</u>
	Net Cost	\$605,000
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$605,000</u>
	Net Cost	\$605,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$605,000 to provide partial funding for the Fairfax County Park Authority (FCPA) to maintain 44 additional Fairfax County Public Schools (FCPS) synthetic turf fields in FY 2021. The Board of Supervisors approved partial funding for this effort as part of the *FY 2019 Carryover Review* with full-year funding anticipated as part of the FY 2021 budget. Although initially included in the FY 2021 Advertised Budget Plan, this funding was eliminated as the County streamlined its budget in response to the pandemic, and half of the necessary funding was identified within existing resources. This action carries over this funding to be used in FY 2021. FCPS has committed to funding the other half of the requirement in FY 2021. The Park Authority currently maintains all other Park Authority and FCPS rectangular fields and the vast majority of diamond fields in their athletic field maintenance program. The transfer of maintenance responsibilities to FCPA for the remaining 44 FCPS synthetic turf fields improves continuity, provides equity in maintenance, and brings the school fields into an established field safety testing program. This change in maintenance responsibilities began at the end of the FCPS fall athletic season in FY 2020.

Pinn Community Center Outdoor Sports Courts		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2021 General Fund Transfer	<u>\$350,000</u>
	Net Cost	\$350,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$350,000 to provide funding to resurface and provide improvements to outdoor basketball and tennis courts at the David R. Pinn Community Center. In order to ensure the safety and usability of the courts, a repair and replacement schedule has been created for existing courts. For exterior courts, this includes resurfacing each court every four years and complete replacement of each court every 12 years. The average lifespan of an exterior court is 10-15 years depending on the level of use, weather conditions, and other external/environmental factors. The outdoor courts at the Pinn Community Center support the One Fairfax

goals for greater inclusion and equitable access as well as provide safer outdoor recreational alternatives during the COVID-19 pandemic. Funding has been made available through FY 2020 balances in the Department of Neighborhood and Community Services.

Community Center in Lee District		RECURRING
Agency 79, Department of Neighborhood & Community Services	FY 2021 Expenditure	\$119,403
Agency 08, Facilities Management Department (FMD)	FY 2021 Expenditure	\$100,000
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$59,916</u>
	Net Cost	\$279,319
Agency 79, Department of Neighborhood & Community Services	FY 2022 Expenditure	\$159,204
Agency 08, Facilities Management Department (FMD)	FY 2022 Expenditure	\$259,998
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$110,535</u>
	Net Cost	\$529,737

Funding of \$279,319 and 2/2.0 FTE positions is included to support staffing and maintenance of the new Community Center in Lee District when it opens during FY 2021. FMD will be responsible for providing maintenance at this facility and \$100,000 of the requested funding will support utilities, custodial contracts, repair and maintenance, and landscaping costs. This new facility will provide an additional 48,960 square feet to the current square footage maintained by FMD. The remaining \$119,403 in Agency 79, Department of Neighborhood and Community Services, is for program staff. It should be noted that an increase of \$59,916 in Fringe Benefits funding is included in Agency 89, Employee Benefits. Additional positions and full year funding to support operations and programs at the community center are anticipated as part of FY 2021 quarterly reviews.

The County recently purchased a property located in the Lee District that will be utilized as a community center to serve the residents living in the surrounding neighborhoods. It is anticipated that recreational and educational programming will be offered to residents of all ages. Final decisions around the utilization of the property will be developed as the County resumes the process of community engagement and discussions after delays due to the COVID-19 pandemic. Community feedback will ensure that the facility reflects the needs and preferences of the community and becomes a focal point to support neighborhood relationships, impactful programs, and critical services. Full-year funding for the positions and maintenance will be required, as well as increased funding and additional positions as the property is fully developed and additional programming is implemented, including anticipated early childhood development and care services.

Emergency Management Positions for Coronavirus Response		RECURRING
Agency 93, Office of Emergency Management	FY 2021 Expenditure	<u>\$0</u>
	Net Cost	\$0
Agency 93, Office of Emergency Management	FY 2022 Expenditure	<u>\$257,108</u>
	Net Cost	\$257,108

A total of 2/2.0 FTE new positions are included in the Office of Emergency Management. One position will support long-term training to County staff assigned to response and recovery efforts as identified by the Emergency Operations Plan and Pre-Disaster Recovery Plan, as well as assisting with the development and implementation of After-Action Reports and improvement plans. The other position will support long-term financial recovery efforts which includes significant county wide documentation management and both internal and external audits for the next several years. No funding is required as part of the *FY 2020 Carryover Review*, as the Coronavirus Aid, Relief and Economic Security Act (CARES) will cover funding through December 30, 2020. If additional federal and/or state funding is not available after December 30,

2020 then partial year funding will need to be added at a quarterly review. Full-year funding for these positions totals \$257,108 which will be required as part of FY 2022.

Government Center Campus Security Plan		RECURRING
Agency 08, Facilities Management Department	FY 2021 Expenditure	<u>\$226,920</u>
	Net Cost	\$226,920
 Agency 08, Facilities Management Department	 FY 2022 Expenditure	 <u>\$117,520</u>
	Net Cost	\$117,520

Funding of \$226,920 is required for the first phase of a multi-year security improvement plan for the Government Center campus. This funding will support the extension of the current Government Center lobby security hours to cover all times the building is open to the public. The Government Center is the only remaining building on the campus that is not covered during all operational hours. In addition, funding will support one contracted roving officer who will be responsible for patrols, building integrity checks, incident and alarm response and relief of the lobby officer. The plan will also support a reorganization of all contracted security officers to allow for coverage at both the Pennino and Herrity building lobbies during open hours and security at all campus buildings during evenings and weekends. In addition, this funding will support camera and surveillance enhancement and replacement. The existing cameras on the Government Center campus have outlived their useful life and will be replaced and repositioned to increase their effectiveness. Future phases of the improvement plan include additional enhancement of surveillance and camera equipment, additional security personnel for the safety of employees and visitors during regular business hours, improvement of the administration of security systems and increased security for the campus properties. The plan is designed to reduce identified security gaps and enhance the performance and effectiveness of the security program, including alarm response and countywide threat/incident response, increased safety and security of employees and visitors and an improved security presence. Additional funding for the next phases of this plan will be requested as part of future budget cycles.

Chief Strategist for Placemaking		RECURRING
Agency 02, Office of the County Executive	FY 2021 Expenditure	<u>\$160,000</u>
	Net Cost	\$160,000
 Agency 02, Office of the County Executive	 FY 2022 Expenditure	 <u>\$160,000</u>
	Net Cost	\$160,000

Funding of \$160,000 is included to support a Chief Strategist for Placemaking position in the Office of the County Executive. This position will help ensure success as the County implements the Strategic Plan and will closely coordinate and cooperate with departments in the County that play a role in placemaking, including: the Department of Planning and Development, the Department of Transportation, the Department of Economic Initiatives, the Fairfax County Park Authority, the Department of Public Works and Environmental Services, the Department of Housing and Community Development, and others. The work of this position will also involve close coordination with the Economic Development Authority, the Tysons Partnership, Chambers of Commerce, neighborhood associations and other agencies and non-profit organizations. No position is added as part of this adjustment as the agency will use an existing, but unfunded, position.

ASAP Support		NON-RECURRING
Fund 83000, Alcohol Safety Action Program	FY 2021 General Fund Transfer	<u>\$150,000</u>
	Net Cost	\$150,000

The General Fund transfer to Fund 83000, Alcohol Safety Action Program (ASAP), is increased by \$150,000 to address deficit status in the fund balance, primarily due to the COVID-19 pandemic. The office closed their doors to the public on March 23, 2020, which resulted in a significant revenue loss due to the inability to collect fees and limitations to service clients. This increase will allow the office to continue providing services to court-referred offenders convicted of driving under the influence of alcohol or other substance abuse-related charges. In addition, this adjustment allows ASAP to continue developing a reserve fund balance as client referrals, and consequently client fee revenues decline.

Appropriation of Zoning Violation Revenue		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2021 General Fund Transfer	<u>\$10,648</u>
	Net Cost	\$10,648

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$10,648 to allocate revenue collected from court ordered fines for zoning violations associated with the Strike Force Blight Abatement program. As part of the FY 2009 Adopted Budget Plan budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. Zoning violation revenues have exceeded the base revenue amount by \$10,648 in FY 2020. As a result, this amount is being allocated to the Strike Force Blight Abatement project for use in support of code compliance-related activities.

Public Assistance Eligibility Workers to Address Increased Caseloads		RECURRING
	FY 2021 Revenue	\$643,450
Agency 67, Department of Family Services	FY 2021 Expenditure	\$428,453
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$214,997</u>
	Net Cost	\$0
	FY 2022 Revenue	\$643,450
Agency 67, Department of Family Services	FY 2022 Expenditure	\$428,453
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$214,997</u>
	Net Cost	\$0

Funding of \$643,450 is included to support 7/7.0 FTE new public assistance eligibility worker positions in the Department of Family Services. These positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division in order to meet state and federal guidelines for both timeliness and accuracy. It should be noted that an increase of \$214,997 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

In accordance with federal and state policy, the County is required to determine eligibility for public assistance and enroll clients in benefits programs within a certain timeframe. In May 2020, the ongoing monthly caseload was approximately 127,000 cases, which included a 4.7 percent increase between March and April at the beginning of the COVID-19 pandemic. Federal and state policies require that 100 percent of cases for each program are processed within the mandated timeframes with 100 percent accuracy. The County is not currently meeting these mandates. This leaves the County vulnerable to both internal and external audit findings.

The County began systematically adding positions to address increasing caseloads in FY 2014 based on annual caseload growth and a manageable case to worker ratio that would allow the agency to address the identified performance shortfalls. Positions have been added each year since FY 2014, and the program has made significant improvements in both the timeliness and accuracy of application processing and ongoing case management. However, they have still been unable to meet the 100 percent accuracy and timeliness mandates, due in large part to the continuously increasing number of applications and ongoing cases each year, which has now been exacerbated by impacts from the COVID-19 pandemic. In addition, the state’s expansion of Medicaid eligibility increased the number of cases, requiring additional workers to ensure adequate quality control and maintain a reasonable ratio of cases per worker. While DFS has taken many steps to improve training and quality assurance as well as continues to explore ways to streamline processes and utilize resources more efficiently, there is no further capacity to address existing workloads while continuing to absorb additional cases. These positions will help to maintain manageable caseloads to ensure that the timeliness and accuracy of application processing continues to improve. As it is anticipated that the number of applications and ongoing cases will continue to grow, staff will monitor caseload growth to determine whether it is necessary to add additional units at mid-year review.

Sexual Abuse Specialist Positions for Protection and Preservation Services		RECURRING
	FY 2021 Revenue	\$250,649
Agency 67, Department of Family Services	FY 2021 Expenditure	\$166,899
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$83,750</u>
	Net Cost	\$0
	FY 2022 Revenue	\$250,649
Agency 67, Department of Family Services	FY 2022 Expenditure	\$166,899
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$83,750</u>
	Net Cost	\$0

Funding of \$250,649 is included to support 2/2.0 FTE new positions in the Protection and Preservation Services (PPS) program area. These positions will increase the number of staff who specialize in sexual abuse ongoing cases. The PPS program area helps families who are at heightened risk of child abuse or neglect as well as families in need of services after abuse or neglect has occurred. It should be noted that an increase of \$83,750 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in revenue for no net impact to the General Fund.

Sexual abuse cases have unique features that are not generally present in other types of PPS ongoing cases, such as dynamics of sexual abuse in families and working with the criminal court, child advocacy center, and medical professionals. In addition, child trafficking cases began to be served as of July 1, 2019, with the passage of new legislation. This is a new type of case and staff need to learn the dynamics of these cases and how to effectively partner with law enforcement, legal, and support services. These new positions will have the specialized training and expertise necessary to successfully work with sexual abuse victims and their families.

Position Adjustments

		RECURRING
Agency 35, Department of Planning and Development	FY 2021 Expenditure	(\$134,607)
Agency 08, Facilities Management Department	FY 2021 Expenditure	(\$107,769)
Agency 38, Housing and Community Development	FY 2021 Expenditure	(\$24,472)
Agency 02, Office of the County Executive	FY 2021 Expenditure	\$159,079
Agency 51, Park Authority	FY 2021 Expenditure	\$56,757
Agency 52, Fairfax County Public Library	FY 2021 Expenditure	<u>\$51,012</u>
	Net Cost	\$0

Agency 35, Department of Planning and Development	FY 2022 Expenditure	(\$134,607)
Agency 08, Facilities Management Department	FY 2022 Expenditure	(\$107,769)
Agency 38, Housing and Community Development	FY 2022 Expenditure	(\$24,472)
Agency 02, Office of the County Executive	FY 2022 Expenditure	\$159,079
Agency 51, Park Authority	FY 2022 Expenditure	\$56,757
Agency 52, Fairfax County Public Library	FY 2022 Expenditure	<u>\$51,012</u>
	Net Cost	\$0

Several position adjustments and funding transfers are required and result in no net impact to the General Fund. These position transfers are based on reorganizational initiatives and will better align resources. Funding of \$56,757 is associated with 1/1.0 FTE Administrative Assistant II position that will be transferred from Agency 08, Facilities Management Department, to Agency 51, Park Authority. Funding of \$51,012 is associated with 1/1.0 FTE Administrative Assistant III position that will be transferred from Agency 08, Facilities Management Department, to Agency 52, Fairfax County Public Library. Funding of \$134,607 is associated with 1/1.0 FTE Planner V position that will be transferred from Agency 35, Department of Planning and Development to Agency 38, Housing and Community Development, offset by a transfer of \$159,079 and 1/1.0 FTE Director of Office to Prevent and End Homelessness position to Agency 02, Office of the County Executive.

HVAC Maintenance Contracts

		RECURRING
Agency 08, Facilities Management Department	FY 2021 Expenditure	\$230,840
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>(\$230,840)</u>
	Net Cost	\$0
Agency 08, Facilities Management Department	FY 2022 Expenditure	\$230,840
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>(\$230,840)</u>
	Net Cost	\$0

Funding of \$230,840 is required to be transferred from Agency 89, Employee Benefits, to Agency 08, Facilities Management Department (FMD), in FY 2021. This funding will support HVAC preventative maintenance contract services for additional libraries and public safety facilities. New building designs and LEED certifications require building HVAC systems to be more complex, integrating state of the art equipment with evolving building control technologies. Therefore, FMD is outsourcing HVAC maintenance and repair services to specialized contract HVAC vendors and eliminating HVAC positions by attrition. FMD performed a successful pilot program for County libraries in FY 2020 and is expanding the program to public safety facilities in FY 2021. Salary and fringe benefit costs associated with eliminated positions will help offset the cost of the specialized HVAC contracts.

Consideration Items

As of July 27, 2020, the Board of Supervisors has proposed three consideration items for the *FY 2020 Carryover Review*. These include providing funding to support the construction of the Turning Point Suffragist Memorial (\$600,000) as originally proposed during the *FY 2020 Third Quarter Review*; the sound system needs of the Park Authority's summer concert series (\$50,000); and the Metropolitan Washington Council of Governments Agriculture Task Force's regional efforts regarding local agriculture (\$25,000). It should be noted that these requests were initiated before the start of the COVID-19 pandemic. Staff will be prepared to discuss the status of these items as part of the September 22, 2020 Budget Committee meeting.

Additional Adjustments in Other Funds

Total FY 2021 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$2.12 billion over the FY 2021 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$47.09 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment IV, while details of FY 2021 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment V. School Board adjustments total \$331.34 million, excluding debt service, over the FY 2021 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

Summary of Recommended Actions

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

Approve Supplemental Appropriation Resolutions AS 20258 and AS 21009 as well as Fiscal Planning Resolution AS 21900 to provide expenditure authorization for FY 2020 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of \$31.26 million in General Fund encumbrances related to Direct Expenditures from FY 2020 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$421.26 million, or an increase of \$301.41 million, as detailed in Attachment IV.
- Board appropriation of remaining Other Funds Carryover. Details are available in Attachment I, Carryover Expenditures by Fund; in Attachment V, Other Funds Detail; and in Attachment C, Fairfax County School Board's FY 2020 Final Budget Review and Appropriation Resolutions.

ATTACHMENT I:
SCHEDULES

FY 2020 CARRYOVER FUND STATEMENT

	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$268,482,803	\$268,482,803	\$0	\$184,890,694	\$184,890,694	\$0	\$0	\$0	\$444,565,389	\$259,674,695
Revenue										
Real Property Taxes	\$2,894,699,521	\$2,897,709,214	\$3,009,693	\$3,002,075,466	\$3,002,075,466	\$0	\$0	(\$2,671,629)	\$2,999,403,837	(\$2,671,629)
Personal Property Taxes ¹	437,499,482	441,316,970	3,817,488	428,024,388	428,024,388	0	0	(8,094,821)	419,929,567	(8,094,821)
General Other Local Taxes	544,268,928	534,439,180	(9,829,748)	489,100,905	489,100,905	0	0	0	489,100,905	0
Permit, Fees & Regulatory Licenses	55,556,374	54,002,649	(1,553,725)	49,642,908	49,642,908	0	0	0	49,642,908	0
Fines & Forfeitures	11,795,664	10,001,169	(1,794,495)	11,795,664	11,795,664	0	0	0	11,795,664	0
Revenue from Use of Money and Property	60,896,621	66,154,313	5,257,692	24,257,799	24,257,799	0	0	0	24,257,799	0
Charges for Services	86,396,338	70,939,827	(15,456,511)	83,119,246	83,119,246	0	0	0	83,119,246	0
Revenue from the Commonwealth ¹	313,212,922	310,523,023	(2,689,899)	312,712,922	312,712,922	0	0	250,649	312,963,571	250,649
Revenue from the Federal Government	240,807,610	245,665,343	4,857,733	40,235,797	40,235,797	0	0	643,450	40,879,247	643,450
Recovered Costs/Other Revenue	15,745,731	15,426,307	(319,424)	16,234,444	16,234,444	0	0	0	16,234,444	0
Total Revenue	\$4,660,879,191	\$4,646,177,995	(\$14,701,196)	\$4,457,199,539	\$4,457,199,539	\$0	\$0	(\$9,872,351)	\$4,447,327,188	(\$9,872,351)
Transfers In										
Fund 40030 Cable Communications	\$2,785,414	\$2,785,414	\$0	\$2,411,781	\$2,411,781	\$0	\$0	\$0	\$2,411,781	\$0
Fund 40080 Integrated Pest Management	141,000	141,000	0	141,000	141,000	0	0	0	141,000	0
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	1,125,000	1,125,000	0	0	0	1,125,000	0
Fund 40130 Leaf Collection	54,000	54,000	0	54,000	54,000	0	0	0	54,000	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	494,000	494,000	0	0	0	494,000	0
Fund 40150 Refuse Disposal	626,000	626,000	0	626,000	626,000	0	0	0	626,000	0
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	186,000	186,000	0	0	0	186,000	0
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	2,850,000	2,850,000	0	0	0	2,850,000	0
Fund 80000 Park Revenue	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
Total Transfers In	\$9,081,414	\$9,081,414	\$0	\$8,707,781	\$8,707,781	\$0	\$0	\$0	\$8,707,781	\$0
Total Available	\$4,938,443,408	\$4,923,742,212	(\$14,701,196)	\$4,650,798,014	\$4,650,798,014	\$0	\$0	(\$9,872,351)	\$4,900,600,358	\$249,802,344
Direct Expenditures										
Personnel Services	\$899,505,849	\$871,867,062	(\$27,638,787)	\$907,917,682	\$907,917,682	\$0	\$0	\$2,122,301	\$910,039,983	\$2,122,301
Operating Expenses	626,236,804	386,013,427	(240,223,377)	355,528,865	355,528,865	29,965,235	0	162,467,332	547,961,432	192,432,567
Recovered Costs	(37,492,126)	(33,946,503)	3,545,623	(34,995,105)	(34,995,105)	0	0	0	(34,995,105)	0
Capital Equipment	5,856,930	3,743,134	(2,113,796)	200,000	200,000	1,288,759	0	0	1,488,759	1,288,759
Fringe Benefits	399,747,891	391,802,337	(7,945,554)	399,978,711	399,978,711	7,477	0	827,203	400,813,391	834,680
Total Direct Expenditures	\$1,893,855,348	\$1,619,479,457	(\$274,375,891)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$165,416,836	\$1,825,308,460	\$196,678,307
Transfers Out										
Fund S10000 School Operating	\$2,136,016,697	\$2,136,016,697	\$0	\$2,143,322,211	\$2,143,322,211	\$0	\$0	\$0	\$2,143,322,211	\$0
Fund S31000 School Construction	13,100,000	13,100,000	0	13,100,000	13,100,000	0	0	0	13,100,000	0
Fund 10010 Revenue Stabilization ^{2,3}	3,662,158	3,662,158	0	0	0	0	0	4,224,448	4,224,448	4,224,448
Fund 10015 Economic Opportunity Reserve ^{2,4}	34,215,003	34,215,003	0	8,263,008	8,263,008	0	0	5,840,970	14,103,978	5,840,970
Fund 10020 Community Funding Pool	11,828,596	11,828,596	0	12,283,724	12,283,724	0	0	0	12,283,724	0
Fund 10030 Contributory Fund	14,618,937	14,618,937	0	14,506,749	14,506,749	0	0	0	14,506,749	0
Fund 10040 Information Technology	4,190,000	4,190,000	0	0	0	0	0	10,000,000	10,000,000	10,000,000
Fund 20000 County Debt Service	131,759,616	131,759,616	0	131,040,472	131,040,472	0	0	0	131,040,472	0
Fund 20001 School Debt Service	197,982,182	197,982,182	0	198,182,333	198,182,333	0	0	0	198,182,333	0
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	43,950,424	43,950,424	0	0	0	43,950,424	0
Fund 30010 General Construction and Contributions	24,246,720	24,246,720	0	16,456,430	16,456,430	0	0	5,602,759	22,059,189	5,602,759
Fund 30015 Environmental and Energy Program	0	0	0	916,615	916,615	0	0	7,050,000	7,966,615	7,050,000
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	11,251,187	0	0	0	0	0	12,315,375	12,315,375	12,315,375

FY 2020 CARRYOVER FUND STATEMENT

	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Transfers Out (Cont.)										
Fund 30030 Library Construction	1,530,000	1,530,000	0	0	0	0	0	0	0	0
Fund 30060 Pedestrian Walkway Improvements	1,791,125	1,791,125	0	700,000	700,000	0	0	2,318,555	3,018,555	2,318,555
Fund 30070 Public Safety Construction	300,000	300,000	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	40,633,472	40,633,472	0	0	0	40,633,472	0
Fund 40040 Fairfax-Falls Church Community Services Board	146,575,985	146,575,985	0	147,554,569	147,554,569	0	0	0	147,554,569	0
Fund 40045 Early Childhood Birth to 5	0	0	0	32,564,400	32,564,400	0	0	0	32,564,400	0
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	0	1,885,995	1,885,995	0	0	0	1,885,995	0
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	4,432,654	4,432,654	0	0	0	4,432,654	0
Fund 60000 County Insurance	21,728,320	21,728,320	0	24,291,320	24,291,320	0	0	0	24,291,320	0
Fund 60020 Document Services Division	3,941,831	3,941,831	0	3,941,831	3,941,831	0	0	0	3,941,831	0
Fund 60030 Technology Infrastructure Services	4,824,696	4,824,696	0	0	0	0	0	0	0	0
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	4,490,000	4,490,000	0	0	0	4,490,000	0
Fund 80000 Park Revenue and Operating Fund	0	0	0	0	0	0	0	1,706,529	1,706,529	1,706,529
Fund 83000 Alcohol Safety Action Program	741,768	741,768	0	774,807	774,807	0	0	150,000	924,807	150,000
Total Transfers Out	\$2,859,697,366	\$2,859,697,366	\$0	\$2,843,291,014	\$2,843,291,014	\$0	\$0	\$49,208,636	\$2,892,499,650	\$49,208,636
Total Disbursements	\$4,753,552,714	\$4,479,176,823	(\$274,375,891)	\$4,471,921,167	\$4,471,921,167	\$31,261,471	\$0	\$214,625,472	\$4,717,808,110	\$245,886,943
Total Ending Balance	\$184,890,694	\$444,565,389	\$259,674,695	\$178,876,847	\$178,876,847	(\$31,261,471)	\$0	(\$224,497,823)	\$182,792,248	\$3,915,401
Less:										
Managed Reserve ^{2,5}	\$184,890,694	\$184,890,694	\$0	\$178,876,847	\$178,876,847	\$0	\$0	\$3,915,401	\$182,792,248	\$3,915,401
CARES Coronavirus Relief Fund Balance ⁶	0	148,001,906	0	0	0	0	0	0	0	0
Total Available	\$0	\$111,672,789	\$259,674,695	\$0	\$0	(\$31,261,471)	\$0	(\$228,413,224)	\$0	\$0

¹ Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

² Consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015, the County has a target reserve level of 10 percent of General Fund disbursements. Of the 10 percent target, 5 percent is allocated to Fund 10010, Revenue Stabilization, 4 percent is allocated to the Managed Reserve in the General Fund, and the remaining 1 percent is allocated to the new Economic Opportunity Reserve.

³ Target funding for the Revenue Stabilization Fund is 5 percent of total General Fund disbursements. As part of the *FY 2020 Carryover Review*, \$4.22 million is transferred to the Revenue Stabilization Fund. As a result of this adjustment, the FY 2021 projected balance in the Revenue Stabilization Fund is \$228.49 million, or 5.00 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁴ Target funding for the Economic Opportunity Reserve is 1 percent of total General Fund disbursements. As part of the *FY 2020 Carryover Review*, \$5.84 million is transferred to the Economic Opportunity Reserve. As a result of this adjustment and the \$8.26 million transfer included in the *FY 2021 Adopted Budget Plan*, the FY 2021 projected balance in the Economic Opportunity Reserve is \$45.70 million, or 1.00 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁵ Target funding for the Managed Reserve is 4 percent of total General Fund disbursements. The FY 2021 projected balance in the Managed Reserve is \$182.79 million, or 4.00 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁶ During FY 2020, revenue in the amount of \$200,235,485 was received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. This amount was reflected as an increase to revenues and expenditures as part of the *FY 2020 Third Quarter Review*. As part of the *FY 2020 Carryover Review*, the remaining balance of \$148,001,906 is reappropriated in FY 2021 and will continue to be used to cover expenses related to the County's response to the pandemic.

FY 2020 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services											
01	Board of Supervisors	\$5,517,094	\$5,257,404	(\$259,690)	\$5,517,094	\$5,517,094	\$0	\$0	\$0	\$5,517,094	\$0
02	Office of the County Executive	5,663,269	5,387,639	(275,630)	5,817,714	5,817,714	126,651	0	1,210,057	7,154,422	1,336,708
03	Department of Clerk Services	1,818,969	1,674,789	(144,180)	1,817,896	1,817,896	11,959	0	0	1,829,855	11,959
06	Department of Finance	9,203,060	8,588,824	(614,236)	9,148,571	9,148,571	34,138	0	0	9,182,709	34,138
11	Department of Human Resources	8,271,732	8,126,034	(145,698)	8,164,738	8,164,738	101,527	0	0	8,266,265	101,527
12	Department of Procurement and Material Management	8,449,466	7,471,997	(977,469)	7,568,849	7,568,849	822,967	0	0	8,391,816	822,967
13	Office of Public Affairs	1,923,200	1,753,334	(169,866)	1,790,052	1,790,052	6,033	0	0	1,796,085	6,033
15	Office of Elections	7,259,513	5,217,037	(2,042,476)	4,993,525	4,993,525	900,264	0	1,140,000	7,033,789	2,040,264
17	Office of the County Attorney	9,084,801	8,097,546	(987,255)	8,105,981	8,105,981	559,499	0	0	8,665,480	559,499
20	Department of Management and Budget	6,013,866	5,742,296	(271,570)	5,516,999	5,516,999	28,551	0	0	5,545,550	28,551
37	Office of the Financial and Program Auditor	413,868	308,204	(105,664)	413,868	413,868	0	0	0	413,868	0
41	Civil Service Commission	468,767	407,371	(61,396)	468,731	468,731	0	0	0	468,731	0
42	Office of the Independent Police Auditor	428,198	358,728	(69,470)	328,198	328,198	66,988	0	0	395,186	66,988
57	Department of Tax Administration	28,156,850	26,131,818	(2,025,032)	27,826,856	27,826,856	111,510	0	0	27,938,366	111,510
70	Department of Information Technology	37,329,847	36,872,879	(456,968)	37,498,446	37,498,446	341,862	0	205,907	38,046,215	547,769
	Total Legislative-Executive Functions / Central Services	\$130,002,500	\$121,395,900	(\$8,606,600)	\$124,977,518	\$124,977,518	\$3,111,949	\$0	\$2,555,964	\$130,645,431	\$5,667,913
Judicial Administration											
80	Circuit Court and Records	\$12,562,048	\$12,179,680	(\$382,368)	\$12,482,661	\$12,482,661	\$96,262	\$0	\$62,500	\$12,641,423	\$158,762
82	Office of the Commonwealth's Attorney	5,062,860	4,279,499	(783,361)	5,049,457	5,049,457	330,480	0	898,494	6,278,431	1,228,974
85	General District Court	4,732,947	4,092,528	(640,419)	4,385,501	4,385,501	133,420	0	0	4,518,921	133,420
91	Office of the Sheriff	21,954,740	21,573,743	(380,997)	20,633,109	20,633,109	197,717	0	0	20,830,826	197,717
	Total Judicial Administration	\$44,312,595	\$42,125,450	(\$2,187,145)	\$42,550,728	\$42,550,728	\$757,879	\$0	\$960,994	\$44,269,601	\$1,718,873
Public Safety											
04	Department of Cable and Consumer Services	\$760,719	\$756,233	(\$4,486)	\$760,719	\$760,719	\$508	\$0	\$0	\$761,227	\$508
31	Land Development Services	13,029,925	13,579,635	549,710	13,662,545	13,662,545	204,224	0	0	13,866,769	204,224
81	Juvenile and Domestic Relations District Court	25,995,932	24,207,841	(1,788,091)	25,825,193	25,825,193	108,444	0	0	25,933,637	108,444
90	Police Department	220,985,727	208,703,641	(12,282,086)	214,788,028	214,788,028	5,459,105	0	117,847	220,364,980	5,576,952
91	Office of the Sheriff	53,426,809	48,411,355	(5,015,454)	52,193,261	52,193,261	1,226,611	0	0	53,419,872	1,226,611
92	Fire and Rescue Department	224,397,608	211,632,415	(12,765,193)	218,989,964	218,989,964	4,654,205	0	0	223,644,169	4,654,205
93	Office of Emergency Management	2,761,448	2,030,560	(730,888)	1,947,864	1,947,864	690,359	0	0	2,638,223	690,359
96	Department of Animal Sheltering	2,881,198	2,472,233	(408,965)	2,749,929	2,749,929	24,421	0	0	2,774,350	24,421
97	Department of Code Compliance	4,791,957	4,042,607	(749,350)	4,791,825	4,791,825	0	0	0	4,791,825	0
	Total Public Safety	\$549,031,323	\$515,836,520	(\$33,194,803)	\$535,709,328	\$535,709,328	\$12,367,877	\$0	\$117,847	\$548,195,052	\$12,485,724
Public Works											
08	Facilities Management Department	\$61,167,104	\$56,536,079	(\$4,631,025)	\$59,385,623	\$59,385,623	\$3,624,239	\$0	\$449,991	\$63,459,853	\$4,074,230
25	Business Planning and Support	1,028,530	885,706	(142,824)	1,009,322	1,009,322	20,141	0	0	1,029,463	20,141
26	Office of Capital Facilities	15,989,797	14,227,330	(1,762,467)	15,345,436	15,345,436	257,697	0	0	15,603,133	257,697
87	Unclassified Administrative Expenses (Public Works)	3,965,202	2,103,222	(1,861,980)	3,948,694	3,948,694	200,767	0	0	4,149,461	200,767
	Total Public Works	\$82,150,633	\$73,752,337	(\$8,398,296)	\$79,689,075	\$79,689,075	\$4,102,844	\$0	\$449,991	\$84,241,910	\$4,552,835
Health and Welfare											
67	Department of Family Services	\$151,170,386	\$139,124,156	(\$12,046,230)	\$147,721,168	\$147,721,168	\$1,143,367	\$0	\$595,352	\$149,459,887	\$1,738,719
71	Health Department	66,830,774	59,887,645	(6,943,129)	67,715,072	67,715,072	2,725,760	0	0	70,440,832	2,725,760
73	Office to Prevent and End Homelessness ¹	15,546,567	14,897,139	(649,428)	0	0	0	0	0	0	0
77	Office of Strategy Management for Health and Human Services	3,772,445	2,845,744	(926,701)	3,369,767	3,369,767	78,998	0	0	3,448,765	78,998
79	Department of Neighborhood and Community Services	114,694,083	95,468,387	(19,225,696)	83,218,369	83,218,369	3,265,686	0	119,403	86,603,458	3,385,089
	Total Health and Welfare	\$352,014,255	\$312,223,071	(\$39,791,184)	\$302,024,376	\$302,024,376	\$7,213,811	\$0	\$714,755	\$309,952,942	\$7,928,566

FY 2020 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Parks and Libraries											
51	Fairfax County Park Authority	\$27,839,156	\$24,802,899	(\$3,036,257)	\$27,452,530	\$27,452,530	\$330,230	\$0	\$56,757	\$27,839,517	\$386,987
52	Fairfax County Public Library	31,466,648	29,400,748	(2,065,900)	30,294,136	30,294,136	171,378	0	51,012	30,516,526	222,390
	Total Parks and Libraries	\$59,305,804	\$54,203,647	(\$5,102,157)	\$57,746,666	\$57,746,666	\$501,608	\$0	\$107,769	\$58,356,043	\$609,377
Community Development											
16	Economic Development Authority	\$9,141,483	\$7,814,818	(\$1,326,665)	\$8,841,483	\$8,841,483	\$0	\$0	\$0	\$8,841,483	\$0
30	Department of Economic Initiatives	1,298,551	1,076,809	(221,742)	1,216,480	1,216,480	84,000	0	0	1,300,480	84,000
31	Land Development Services	17,518,435	15,161,350	(2,357,085)	15,101,040	15,101,040	154,831	0	0	15,255,871	154,831
35	Department of Planning and Development	15,144,813	13,031,888	(2,112,925)	13,733,875	13,733,875	1,413,961	0	(134,607)	15,013,229	1,279,354
38	Department of Housing and Community Development ¹	7,728,947	7,323,550	(405,397)	24,830,358	24,830,358	753,889	0	(24,472)	25,559,775	729,417
39	Office of Human Rights and Equity Programs	1,879,254	1,469,267	(409,987)	1,859,931	1,859,931	48,631	0	0	1,908,562	48,631
40	Department of Transportation	9,584,060	8,677,478	(906,582)	8,944,137	8,944,137	726,118	0	0	9,670,255	726,118
	Total Community Development	\$62,295,543	\$54,555,160	(\$7,740,383)	\$74,527,304	\$74,527,304	\$3,181,430	\$0	(\$159,079)	\$77,549,655	\$3,022,351
Nondepartmental											
87	Unclassified Administrative Expenses (Nondepartmental)	\$213,334,508	\$52,233,579	(\$161,100,929)	\$10,038,597	\$10,038,597	\$0	\$0	\$159,841,392	\$169,879,989	\$159,841,392
89	Employee Benefits	401,408,187	393,153,793	(8,254,394)	401,366,561	401,366,561	24,073	0	827,203	402,217,837	851,276
	Total Nondepartmental	\$614,742,695	\$445,387,372	(\$169,355,323)	\$411,405,158	\$411,405,158	\$24,073	\$0	\$160,668,595	\$572,097,826	\$160,692,668
	Total General Fund Direct Expenditures	\$1,893,855,348	\$1,619,479,457	(\$274,375,891)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$165,416,836	\$1,825,308,460	\$196,678,307

¹ Encumbered carryover of \$398,214 in Agency 73, Office to Prevent and End Homelessness, is reflected in Agency 38, Department of Housing and Community Development. As part of the FY 2021 Adopted Budget Plan, Agency 73 was consolidated into Agency 38.

FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$1,893,855,348	\$1,619,479,457	(\$274,375,891)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$165,416,836	\$1,825,308,460	\$196,678,307
10015 Economic Opportunity Reserve	34,215,003	3,007,339	(31,207,664)	0	0	31,207,664	0	14,490,398	45,698,062	45,698,062
10020 Consolidated Community Funding Pool	12,007,285	11,609,266	(398,019)	12,283,724	12,283,724	398,019	0	0	12,681,743	398,019
10030 Contributory Fund	15,319,648	15,315,381	(4,267)	14,507,460	14,507,460	0	0	0	14,507,460	0
10040 Information Technology	54,827,593	15,177,116	(39,650,477)	250,000	250,000	39,650,477	0	11,285,359	51,185,836	50,935,836
Total General Fund Group	\$2,010,224,877	\$1,664,588,559	(\$345,636,318)	\$1,655,671,337	\$1,655,671,337	\$102,517,631	\$0	\$191,192,593	\$1,949,381,561	\$293,710,224
Debt Service Funds										
20000 Consolidated Debt Service	\$338,090,466	\$333,813,558	(\$4,276,908)	\$336,676,960	\$336,676,960	\$0	\$0	\$4,023,430	\$340,700,390	\$4,023,430
Capital Project Funds										
30000 Metro Operations and Construction	\$93,034,330	\$92,955,258	(\$79,072)	\$78,978,719	\$78,978,719	\$79,072	\$0	\$3,181,671	\$82,239,462	\$3,260,743
30010 General Construction and Contributions	196,441,577	41,591,006	(154,850,571)	21,031,430	21,031,430	154,850,571	0	5,197,443	181,079,444	160,048,014
30015 Environmental and Energy Program	0	0	0	916,615	916,615	0	0	15,361,604	16,278,219	15,361,604
30020 Infrastructure Replacement and Upgrades	56,312,677	16,137,778	(40,174,899)	0	0	40,174,899	0	6,036,683	46,211,582	46,211,582
30030 Library Construction	21,369,306	1,020,366	(20,348,940)	0	0	20,348,940	0	0	20,348,940	20,348,940
30040 Contributed Roadway Improvement	41,629,549	2,573,158	(39,056,391)	0	0	39,056,391	0	1,436,058	40,492,449	40,492,449
30050 Transportation Improvements	91,180,692	17,818,312	(73,362,380)	0	0	73,362,380	0	2,135,680	75,498,060	75,498,060
30060 Pedestrian Walkway Improvements	4,980,122	2,988,541	(1,991,581)	700,000	700,000	1,991,581	0	3,378,489	6,070,070	5,370,070
30070 Public Safety Construction	391,199,833	33,093,133	(358,106,700)	0	0	358,106,700	0	1,734,578	359,841,278	359,841,278
30080 Commercial Revitalization Program	909,979	(12,218)	(922,197)	0	0	922,197	0	(922,197)	0	0
30090 Pro Rata Share Drainage Construction	2,811,401	2,320,481	(490,920)	0	0	490,920	0	2,737,381	3,228,301	3,228,301
30300 Affordable Housing Development and Investment	55,860,689	12,639,692	(43,220,997)	19,247,000	19,247,000	43,220,997	0	1,050,024	63,518,021	44,271,021
30310 Housing Assistance Program	5,084,935	189,940	(4,894,995)	0	0	0	0	0	0	0
30400 Park Authority Bond Construction	97,726,991	19,400,542	(78,326,449)	0	0	78,326,449	0	6,000,000	84,326,449	84,326,449
S31000 Public School Construction	565,654,615	214,935,914	(350,718,701)	203,770,390	203,770,390	0	0	180,677,595	384,447,985	180,677,595
Total Capital Project Funds	\$1,624,196,696	\$457,651,903	(\$1,166,544,793)	\$324,644,154	\$324,644,154	\$810,931,097	\$0	\$228,005,009	\$1,363,580,260	\$1,038,936,106
Special Revenue Funds										
40000 County Transit Systems	\$114,767,652	\$105,597,118	(\$9,170,534)	\$107,995,174	\$107,995,174	\$9,102,122	\$0	\$5,771,590	\$122,868,886	\$14,873,712
40010 County and Regional Transportation Projects	402,006,484	90,330,251	(311,676,233)	58,242,329	58,242,329	309,690,188	0	21,724,117	389,656,634	331,414,305
40030 Cable Communications	20,852,272	10,692,651	(10,159,621)	10,113,722	10,113,722	2,068,682	6,001,388	753,448	18,937,240	8,823,518
40040 Fairfax-Falls Church Community Services Board	190,578,962	176,561,875	(14,017,087)	182,861,770	182,861,770	5,513,193	0	400,000	188,774,963	5,913,193
40045 Early Childhood Birth to 5	0	0	0	32,780,360	32,780,360	0	0	0	32,780,360	0
40050 Reston Community Center	14,390,600	10,893,617	(3,496,983)	9,584,898	9,584,898	1,601,371	0	100,000	11,286,269	1,701,371
40060 McLean Community Center	6,946,399	5,647,128	(1,299,271)	6,081,083	6,081,083	239,419	0	117,000	6,437,502	356,419
40070 Burgundy Village Community Center	101,596	38,045	(63,551)	46,596	46,596	105	35,100	0	81,801	35,205
40080 Integrated Pest Management Program	3,477,745	1,869,777	(1,607,968)	3,314,255	3,314,255	189,686	0	0	3,503,941	189,686
40090 E-911	64,773,246	46,518,104	(18,255,142)	52,585,811	52,585,811	14,569,352	0	0	67,155,163	14,569,352
40100 Stormwater Services	167,712,477	83,515,642	(84,196,835)	83,964,976	83,964,976	82,587,399	0	90,310,015	256,862,390	172,897,414
40110 Dulles Rail Phase I Transportation Improvement District	35,570,400	35,557,202	(13,198)	14,457,600	14,457,600	0	0	13,000,000	27,457,600	13,000,000
40120 Dulles Rail Phase II Transportation Improvement District	98,507,956	55,962,980	(42,544,976)	500,000	500,000	0	0	42,044,976	42,544,976	42,044,976
40125 Metrorail Parking System Pledged Revenue	28,463,130	23,040,914	(5,422,216)	15,439,113	15,439,113	4,024,804	0	(965,000)	18,498,917	3,059,804
40130 Leaf Collection	2,872,443	2,592,602	(279,841)	2,372,031	2,372,031	28,151	0	0	2,400,182	28,151
40140 Refuse Collection and Recycling Operations	21,705,929	20,295,919	(1,410,010)	20,442,823	20,442,823	917,811	0	0	21,360,634	917,811
40150 Refuse Disposal	62,240,537	52,400,241	(9,840,296)	56,527,725	56,527,725	6,770,888	0	0	63,298,613	6,770,888
40170 I-95 Refuse Disposal	15,875,057	7,442,737	(8,432,320)	11,277,195	11,277,195	8,012,060	0	0	19,289,255	8,012,060
40180 Tysons Service District	22,747,022	3,009,624	(19,737,398)	0	0	19,737,398	0	0	19,737,398	19,737,398
40190 Reston Service District	960,683	45,435	(915,248)	0	0	915,248	0	0	915,248	915,248
40300 Housing Trust	13,527,293	1,400,097	(12,127,196)	3,661,782	3,661,782	12,127,196	0	9,428,203	25,217,181	21,555,399
40330 Elderly Housing Programs	3,766,163	3,517,389	(248,774)	3,110,720	3,110,720	181,658	0	0	3,292,378	181,658
40360 Homeowner and Business Loan Programs	3,915,863	2,160,106	(1,755,757)	0	0	0	0	0	0	0

FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50000 Federal/State Grants	401,543,843	124,344,159	(277,199,684)	119,853,537	119,853,537	251,744,133	0	49,661,921	421,259,591	301,406,054
50800 Community Development Block Grant	34,379,873	10,877,678	(23,502,195)	5,609,339	5,609,339	23,502,195	0	(520,394)	28,591,140	22,981,801
50810 HOME Investment Partnerships Grant	5,147,846	1,216,455	(3,931,391)	1,940,695	1,940,695	3,931,391	0	209,180	6,081,266	4,140,571
S10000 Public School Operating	3,032,591,320	2,917,275,176	(115,316,144)	3,042,275,914	3,042,275,914	0	0	100,263,436	3,142,539,350	100,263,436
S40000 Public School Food and Nutrition Services	103,369,295	79,863,196	(23,506,099)	102,511,846	102,511,846	0	0	(12,077,883)	90,433,963	(12,077,883)
S43000 Public School Adult and Community Education	9,402,294	7,958,842	(1,443,452)	9,518,861	9,518,861	0	0	(1,359,105)	8,159,756	(1,359,105)
S50000 Public School Grants & Self Supporting Programs	115,173,981	71,619,842	(43,554,139)	81,350,180	81,350,180	0	0	35,404,940	116,755,120	35,404,940
Total Special Revenue Funds	\$4,997,368,361	\$3,952,244,802	(\$1,045,123,559)	\$4,038,420,335	\$4,038,420,335	\$757,454,450	\$6,036,488	\$354,266,444	\$5,156,177,717	\$1,117,757,382
TOTAL GOVERNMENTAL FUNDS	\$8,969,880,400	\$6,408,298,822	(\$2,561,581,578)	\$6,355,412,786	\$6,355,412,786	\$1,670,903,178	\$6,036,488	\$777,487,476	\$8,809,839,928	\$2,454,427,142
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$38,750,610	\$23,868,379	(\$14,882,231)	\$28,480,902	\$28,480,902	\$0	\$0	\$11,100,000	\$39,580,902	\$11,100,000
60010 Department of Vehicle Services	93,707,912	69,732,822	(23,975,090)	82,011,282	82,011,282	5,844,485	0	1,350,000	89,205,767	7,194,485
60020 Document Services	10,226,746	8,981,324	(1,245,422)	9,428,679	9,428,679	607,442	0	400,000	10,436,121	1,007,442
60030 Technology Infrastructure Services	54,645,568	47,966,436	(6,679,132)	45,138,657	45,138,657	2,023,737	4,145,556	0	51,307,950	6,169,293
60040 Health Benefits	236,696,034	173,934,606	(62,761,428)	183,542,654	183,542,654	0	0	54,242,570	237,785,224	54,242,570
S60000 Public School Insurance	19,173,977	18,071,440	(1,102,537)	18,698,552	18,698,552	0	0	431,831	19,130,383	431,831
S62000 Public School Health and Flexible Benefits	507,629,958	417,978,431	(89,651,527)	521,674,775	521,674,775	0	0	27,951,061	549,625,836	27,951,061
Total Internal Service Funds	\$960,830,805	\$760,533,438	(\$200,297,367)	\$888,975,501	\$888,975,501	\$8,475,664	\$4,145,556	\$95,475,462	\$997,072,183	\$108,096,682
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$110,079,797	\$104,662,141	(\$5,417,656)	\$106,637,117	\$106,637,117	\$4,922,883	\$0	\$491,516	\$112,051,516	\$5,414,399
69020 Sewer Bond Parity Debt Service	25,072,781	24,860,827	(211,954)	32,316,306	32,316,306	0	0	0	32,316,306	0
69040 Sewer Bond Subordinate Debt Service	25,783,174	25,106,942	(676,232)	25,437,026	25,437,026	0	0	0	25,437,026	0
69300 Sewer Construction Improvements	131,355,117	74,968,385	(56,386,732)	65,000,000	65,000,000	56,386,732	0	12,000,000	133,386,732	68,386,732
69310 Sewer Bond Construction	46,891,981	44,649,952	(2,242,029)	190,727,825	190,727,825	2,242,029	0	8,719,202	201,689,056	10,961,231
Total Enterprise Funds	\$339,182,850	\$274,248,247	(\$64,934,603)	\$420,118,274	\$420,118,274	\$63,551,644	\$0	\$21,210,718	\$504,880,636	\$84,762,362
TOTAL PROPRIETARY FUNDS	\$1,300,013,655	\$1,034,781,685	(\$265,231,970)	\$1,309,093,775	\$1,309,093,775	\$72,027,308	\$4,145,556	\$116,686,180	\$1,501,952,819	\$192,859,044
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$12,500,879	\$12,014,316	(\$486,563)	\$12,336,888	\$12,336,888	\$0	\$0	(\$1,216)	\$12,335,672	(\$1,216)
70040 Mosaic District Community Development Authority	5,534,213	5,534,213	0	5,664,600	5,664,600	0	0	0	5,664,600	0
Total Agency Funds	\$18,035,092	\$17,548,529	(\$486,563)	\$18,001,488	\$18,001,488	\$0	\$0	(\$1,216)	\$18,000,272	(\$1,216)
Trust Funds										
73000 Employees' Retirement Trust	\$447,395,268	\$381,092,490	(\$66,302,778)	\$428,446,904	\$428,446,904	\$0	\$0	\$0	\$428,446,904	\$0
73010 Uniformed Employees Retirement Trust	145,482,890	125,811,192	(19,671,698)	144,179,040	144,179,040	0	0	0	144,179,040	0
73020 Police Retirement Trust	106,426,537	102,363,453	(4,063,084)	112,426,680	112,426,680	0	0	0	112,426,680	0
73030 OPEB Trust	25,133,948	11,321,441	(13,812,507)	12,539,673	12,539,673	0	0	0	12,539,673	0
S71000 Educational Employees' Retirement	215,033,083	207,000,269	(8,032,814)	223,764,655	223,764,655	0	0	52,592	223,817,247	52,592
S71100 Public School OPEB Trust	23,975,500	23,976,363	863	19,994,500	19,994,500	0	0	0	19,994,500	0
Total Trust Funds	\$963,447,226	\$851,565,208	(\$111,882,018)	\$941,351,452	\$941,351,452	\$0	\$0	\$52,592	\$941,404,044	\$52,592
TOTAL FIDUCIARY FUNDS	\$981,482,318	\$869,113,737	(\$112,368,581)	\$959,352,940	\$959,352,940	\$0	\$0	\$51,376	\$959,404,316	\$51,376
TOTAL APPROPRIATED FUNDS	\$11,251,376,373	\$8,312,194,244	(\$2,939,182,129)	\$8,623,859,501	\$8,623,859,501	\$1,742,930,486	\$10,182,044	\$894,225,032	\$11,271,197,063	\$2,647,337,562
Less: Internal Service Funds ¹	(\$960,830,805)	(\$760,533,438)	\$200,297,367	(\$888,975,501)	(\$888,975,501)	(\$8,475,664)	(\$4,145,556)	(\$95,475,462)	(\$997,072,183)	(\$108,096,682)
NET EXPENDITURES	\$10,290,545,568	\$7,551,660,806	(\$2,738,884,762)	\$7,734,884,000	\$7,734,884,000	\$1,734,454,822	\$6,036,488	\$798,749,570	\$10,274,124,880	\$2,539,240,880

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

**FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$1,856,168	\$1,768,682	(\$87,486)	\$1,889,207	\$1,889,207	\$0	\$0	\$0	\$1,889,207	\$0
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$68,635	\$11,832	(\$56,803)	\$18,799	\$18,799	\$56,803	\$0	\$0	\$75,602	\$56,803
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$7,752,757	\$4,740,113	(\$3,012,644)	\$3,250,189	\$3,250,189	\$2,844,570	\$0	\$346,283	\$6,441,042	\$3,190,853
81050 FCRHA Private Financing	7,918,428	7,918,428	0	0	0	0	0	0	0	0
81060 FCRHA Internal Service	4,266,472	3,753,067	(513,405)	4,054,083	4,054,083	218,494	0	0	4,272,577	218,494
81100 Fairfax County Rental Program	4,673,938	3,728,104	(945,834)	3,843,103	3,843,103	548,588	0	0	4,391,691	548,588
81200 Housing Partnerships	27,841,847	15,591,343	(12,250,504)	1,635,293	1,635,293	5,323,415	0	10,191,368	17,150,076	15,514,783
81300 RAD-Fairfax County Rental Program	10,008,206	8,869,099	(1,139,107)	8,838,284	8,838,284	45,990	0	0	8,884,274	45,990
81500 Housing Grants and Projects	2,408,316	1,513,345	(894,971)	1,892,352	1,892,352	146,997	0	241,866	2,281,215	388,863
Total Other Housing Funds	\$64,869,964	\$46,113,499	(\$18,756,465)	\$23,513,304	\$23,513,304	\$9,128,054	\$0	\$10,779,517	\$43,420,875	\$19,907,571
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$70,263,026	\$69,012,150	(\$1,250,876)	\$71,507,618	\$71,507,618	\$235,930	\$0	\$5,045,902	\$76,789,450	\$5,281,832
Total Annual Contribution Contract	\$70,263,026	\$69,012,150	(\$1,250,876)	\$71,507,618	\$71,507,618	\$235,930	\$0	\$5,045,902	\$76,789,450	\$5,281,832
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$135,132,990	\$115,125,649	(\$20,007,341)	\$95,020,922	\$95,020,922	\$9,363,984	\$0	\$15,825,419	\$120,210,325	\$25,189,403
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue	\$48,192,362	\$35,533,054	(\$12,659,308)	\$45,361,382	\$45,361,382	\$0	\$0	\$0	\$45,361,382	\$0
Capital Projects Funds										
80300 Park Capital Improvement	\$22,973,046	\$6,301,423	(\$16,671,623)	\$0	\$0	\$16,671,623	\$0	\$5,171,792	\$21,843,415	\$21,843,415
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$71,165,408	\$41,834,477	(\$29,330,931)	\$45,361,382	\$45,361,382	\$16,671,623	\$0	\$5,171,792	\$67,204,797	\$21,843,415
TOTAL NON-APPROPRIATED FUNDS	\$208,223,201	\$158,740,640	(\$49,482,561)	\$142,290,310	\$142,290,310	\$26,092,410	\$0	\$20,997,211	\$189,379,931	\$47,089,621

ATTACHMENT II:
SUMMARY OF GENERAL FUND RECEIPTS

SUMMARY OF GENERAL FUND RECEIPTS

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Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2020 Actual	Change from the FY 2020 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$2,796,959,177	\$2,890,593,420	\$2,894,699,521	\$2,897,709,214	\$3,009,693	0.1%
Personal Property Taxes - Current and Delinquent ¹	633,140,857	640,494,857	648,813,426	652,630,914	3,817,488	0.6%
Other Local Taxes	528,245,784	537,425,572	544,268,928	534,439,180	(9,829,748)	(1.8%)
Permits, Fees and Regulatory Licenses	55,874,600	53,559,013	55,556,374	54,002,649	(1,553,725)	(2.8%)
Fines and Forfeitures	12,258,740	12,583,545	11,795,664	10,001,169	(1,794,495)	(15.2%)
Revenue from Use of Money/Property	71,181,118	82,283,249	60,896,621	66,154,313	5,257,692	8.6%
Charges for Services	85,476,153	83,305,683	86,396,338	70,939,827	(15,456,511)	(17.9%)
Revenue from the Commonwealth and Federal Government ¹	140,078,106	140,019,660	342,706,588	344,874,421	2,167,833	0.6%
Recovered Costs / Other Revenue	18,610,536	16,934,540	15,745,731	15,426,308	(319,423)	(2.0%)
Total Revenue	\$4,341,825,071	\$4,457,199,539	\$4,660,879,191	\$4,646,177,995	(\$14,701,196)	(0.3%)
Transfers In	10,173,319	9,081,414	9,081,414	9,081,414	0	0.0%
Total Receipts	\$4,351,998,390	\$4,466,280,953	\$4,669,960,605	\$4,655,259,409	(\$14,701,196)	(0.3%)

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

General Fund Revenues and Transfers In for FY 2020 are \$4,655,259,409, a decrease of \$14,701,196, or 0.3 percent, from the *FY 2020 Revised Budget Plan* estimate. The decrease compared to the budget estimate is primarily the result of pandemic related decreases in Other Local Taxes, Permits, Fees, and Regulatory Licenses, Fines and Forfeitures, Charges for Services, and Recovered Costs/Other Revenue partially offset by increases in Real Estate Tax receipts, Personal Property Taxes, Revenue from the Use of Money/Property, and Revenue from the Commonwealth and Federal Government. The revenue estimates included in the *FY 2020 Revised Budget Plan* were based on revenue collections through the end of February 2020, before the COVID-19 pandemic started disrupting economic activity nationwide. As many of the County's revenue categories such as Sales Tax and Transient Occupancy Taxes are extremely sensitive to economic conditions, actual FY 2020 receipts ended the fiscal year below the revenue estimates. Although the FY 2020 revenue variance is relatively small, it is important to note that, historically, the County finishes the fiscal year with revenues in excess of the revised budget. Over the past 5 years, revenues have been, on average, \$28.61 million, or 0.72 percent, *above* projections. Thus, the negative variance at the end of FY 2020 is indicative of the significant impact that the COVID-19 pandemic has had on the County's revenues.

It should be noted that the County received over \$200 million in one-time federal stimulus funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund to cover eligible expenses related to the direct response to the crisis, such as public health needs, as well as those incurred to respond to "second-order effects" of the pandemic, including providing economic support to those impacted from employment or business interruptions. The guidance provided by the federal government

SUMMARY OF GENERAL FUND RECEIPTS

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specifically prohibits CARES funds to be used to offset revenue losses. As part of the *FY 2020 Third Quarter Review* update by the County Executive from April 29, 2020, this revenue was recognized and appropriated in the General Fund to provide the County flexibility in responding to the ongoing crisis. FY 2020 General Fund revenues grew 7.0 percent primarily as a result of the CARES federal stimulus revenue. Absent this revenue, actual FY 2020 revenue reflects an increase of 2.4 percent over FY 2019. Aside from adjustments associated with the Board's decision to reduce penalties for late payment of Personal Property and Real Estate taxes for tax year 2020 in response to the COVID-19 pandemic and adjustments associated with expenditure changes, no other adjustments have been made to FY 2021 revenue estimates. Both are noted in the Administrative Adjustments section.

Amid the coronavirus pandemic, Fairfax County's revenue and economic outlook remains highly uncertain. The County's revenues depend on the course of the pandemic, the prospects of developing a vaccine and effective treatments, the duration of the restrictions established by governments to control the spread of the virus, consumer confidence, and businesses' responses as well as the effect of current and future fiscal and monetary measures implemented in support of the economy.

Staff is carefully monitoring economic indicators that provide a guide to the state of the national and local economy. In the first quarter of 2020, the U.S. economy shrank at a rate of 5.0 percent, ending the longest economic expansion in U.S. history. The partial shutdown of the U.S. economy is expected to have its greatest impact in the second quarter, where many economic forecasters project annualized declines in the double digits. The U.S. unemployment rate peaked at 14.7 percent in April, and decreased to 13.3 percent in May, and 11.1 percent in June. In Fairfax County, the unemployment rate peaked at 10.2 percent in April and fell to 8.8 percent in May, the most recent month for which information is available. The effects of the job losses have been concentrated in the Leisure and Hospitality sector, which includes restaurant and hotel positions, where the number of jobs fell by over 42 percent between May 2019 and May 2020. Job losses have also significantly impacted the Education and Health Services, and Retail sectors.

The future course of Fairfax County's economic and revenue outlook is highly dependent upon the course of the virus. The rapid economic improvement after the country's economy began to reopen has been slowed recently by the renewed spread of the virus. The number of weekly unemployment claims peaked in early April and has decreased steadily since then, but more slowly in recent weeks. The number of continuing unemployment claims is also decreasing slowly, but national and Fairfax County unemployment claims remain at many times pre-pandemic levels. As of July, the number of weekly airline passengers as measured by the Transportation Security Administration (TSA) continues to be down by nearly 75 percent compared to the previous year. Also as of July, the number of dining reservations as tracked by Open Table was down by over 60 percent compared to the same week last year and the level has been stable for several weeks. An additional federal stimulus package is expected, but the details and impact are as yet unknown.

A revenue category of particular concern during FY 2021 is Business, Professional, and Occupational License (BPOL) Tax. FY 2020 BPOL revenue, which was a function of economic activity during calendar year 2019, increased at a solid 4.0 percent compared to 3.0 percent in FY 2019. FY 2021 BPOL revenue will be based on gross receipts of businesses generated during calendar year 2020. County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year. Very little actual data will be available to help assess the impact of COVID-19 and forecast FY 2021 BPOL receipts throughout the fiscal year. Another important revenue source includes Sales Tax receipts which increased 1.5 percent for FY 2020 compared to 2.7 percent in FY 2019, but were down by 12.3 percent for March, April, and May. In addition, Transient Occupancy Tax receipts decreased 31.2 percent for FY 2020 compared to an increase of 3.6 percent for FY 2019, but were down 77.2 percent for the months of April, May, and June. School-Age Child Care (SACC) revenue is also expected to be

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negatively impacted as a result the Fairfax County Public Schools recent decision to provide all virtual learning in the fall. With the understanding that SACC will not be operating under its typical structure when the school year begins, staff is expecting to return to the Board of Supervisors with updated recommendations in September to include suggested reductions to SACC revenue.

The impact of economic conditions on FY 2021 revenue will become more apparent in upcoming months during the fall 2020 revenue review after several months of actual FY 2021 collections have been received. Any necessary FY 2021 revenue adjustments will be made as part of the *FY 2021 Midyear Review* or during the *FY 2021 Third Quarter Review*. Because the path of the health crisis as well as consumers' and businesses' responses are uncertain, the economic outlook will be very volatile and unpredictable for an extended period of time.

REAL PROPERTY TAXES

REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$2,796,959,177	\$2,890,593,420	\$2,894,699,521	\$2,897,709,214	\$3,009,693	0.1%

Total Real Estate Taxes in FY 2020 are \$2,897,709,214, an increase of \$3,009,693, or 0.1 percent, over the *FY 2020 Revised Budget Plan*. FY 2020 Current Real Estate Taxes are \$2,886,548,284, representing an increase of \$1,959,778 over the *FY 2020 Revised Budget Plan*. This increase is primarily due to lower than projected exonerations and a higher than projected collection rate. The budget estimate included a 99.70 percent collection rate and the actual FY 2020 collection rate is 99.73 percent.

FY 2020 Delinquent Real Estate Taxes are \$11,160,930, an increase of \$1.0 million over the *FY 2020 Revised Budget Plan* estimate due to significant collection activity by the Department of Tax Administration (DTA).

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$633,140,857	\$640,494,857	\$648,813,426	\$652,630,914	\$3,817,488	0.6%

Total Personal Property Taxes in FY 2020 are \$652,630,914, an increase of \$3,817,488, or 0.6 percent, over the *FY 2020 Revised Budget Plan*. FY 2020 collections for Current Personal Property Taxes are \$634,478,907, an increase of \$2,805,960 over the *FY 2020 Revised Budget Plan* estimate. The increase is primarily due to a lower than expected exonerations and higher than expected omitted assessments. Of the total FY 2020 Current Personal Property Tax revenue, \$211.3 million is the portion reimbursed by the Commonwealth of Virginia under the Personal Property Tax Relief Act (PPTRA). A collection rate of 97.5 percent was achieved in FY 2020 on the taxpayer's portion of Personal Property levy compared to the 98.0 percent projected.

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FY 2020 Delinquent Personal Property Taxes are \$18,152,007, an increase of \$1.0 million over the *FY 2020 Revised Budget Plan* estimate. Strong delinquent collections demonstrate the significant enforcement activity and the innovative collection methods utilized by DTA. During FY 2020, as a revenue enhancement initiative the department continued to allocate resources to its PPTRA Audit Compliance Program and the TARGET program. These efforts to maximize tax compliance will continue during FY 2021.

OTHER LOCAL TAXES

Actual FY 2020 collections for Other Local Taxes are \$534,439,180, a net decrease of \$9,829,748, or 1.8 percent, from the *FY 2020 Revised Budget Plan* estimate of \$544,268,928. This decrease is primarily due to pandemic related decreases in Sales Tax and Transient Occupancy Tax, as well as decreases in Bank Franchise Tax and Communication Sales Tax, partially offset by increases in BPOL Tax receipts and Recordation Tax.

LOCAL SALES TAX

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$187,037,828	\$193,194,909	\$197,708,570	\$189,793,248	(\$7,915,322)	(4.0%)

Actual FY 2020 Sales Tax receipts are \$189,793,248, a decrease of \$7,915,322, or 4.0 percent, from the *FY 2020 Revised Budget Plan* estimate. During the fall 2019 revenue review, the FY 2020 estimate was increased \$4.5 million based on year-to-date collections, representing growth of 5.7 percent over the FY 2019 actual receipts. Through March 2020, collections were up 6.3 percent. Due to store closures and economic disruption as a result of COVID-19, receipts fell in the last few months and ended the fiscal year 1.5 percent over the FY 2019 level. It should be noted that a significant part of the increase early in the fiscal year was due to a new law passed by the Virginia General Assembly and signed by the Governor requiring the collection of state and local sales taxes from remote internet sellers in response to the provisions of the U.S. Supreme Court decisions in the South Dakota v. Wayfair, Inc. case. The law went into effect on July 1, 2019.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$167,155,844	\$173,382,796	\$172,125,305	\$173,840,544	\$1,715,239	1.0%

Actual FY 2020 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$173,840,544, an increase of \$1,715,239, or 1.0 percent, over the *FY 2020 Revised Budget Plan* estimate. Little actual data about this revenue category is available until late in the fiscal year because businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts. This makes it a challenging category to forecast. Actual FY 2020 receipts increased 4.0 percent over the FY 2019 level. In FY 2020, the combined Consultant and Business Service Occupations categories, which represent over 42 percent of total BPOL receipts, increased 4.0 percent over the FY 2019 level. The Retail category, which represents almost 19 percent of total BPOL receipts, rose 0.2 percent in FY 2020. It should

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be noted that FY 2020 BPOL receipts were not impacted by COVID-19 as the tax was based on economic activity and businesses' gross receipts during calendar year 2019 prior to the pandemic.

TRANSIENT OCCUPANCY TAX

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$22,918,266	\$23,249,668	\$23,491,223	\$15,764,679	(\$7,726,544)	(32.9%)

Actual FY 2020 receipts from the Transient Occupancy Tax are \$15,764,679, a decrease of \$7,726,544, or 32.9 percent, from the *FY 2020 Revised Budget Plan* estimate. Based on actual receipts during FY 2019 and collection trends early in the fiscal year, the FY 2020 revenue estimate was increased as part of the fall 2019 revenue review and reflected an anticipated growth rate of 2.5 percent over the FY 2019 level. Through February 2020, collections were up 4.1 percent. Actual receipts declined 31.2 percent compared to FY 2019 due to the effect of the COVID-19 pandemic, which had a major negative effect on travel during the last part of the fiscal year. In April and May, hotel occupancy was down approximately 75 percent from a year ago. Hotel revenue per available room was reported to have been down around 85 percent. June showed just a marginal improvement over May.

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$45,838,073	\$45,533,698	\$45,639,081	\$44,876,324	(\$762,757)	(1.7%)

Actual FY 2020 Consumer Utility Tax revenue is \$44,876,324, a decrease of \$762,757, or 1.7 percent, from the *FY 2020 Revised Budget Plan* estimate. During the fall 2019 revenue review, the estimate was increased slightly, which assumed that the current year's revenues would be approximately the same as FY 2019 actual revenues. The decrease of 2.1 percent compared to FY 2019 is likely due to COVID-19 related business closures.

BANK FRANCHISE TAX

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$23,699,652	\$23,654,317	\$23,654,317	\$21,259,422	(\$2,394,895)	(10.1%)

Actual FY 2020 Bank Franchise Tax revenue is \$21,259,422, a decrease of \$2,394,895, or 10.1 percent, from the *FY 2020 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. During the fall 2019 revenue review, the FY 2020 estimate was not adjusted and reflected a 0.2 percent drop compared to the actual FY 2019 receipts. FY 2020 Bank Franchise Tax receipts decreased 10.3 percent from the FY 2019 level. This is the first annual decrease in receipts since FY 2015.

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RECORDATION/DEED OF CONVEYANCE TAXES

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$30,729,364	\$28,488,338	\$34,471,875	\$38,648,450	\$4,176,575	12.1%

Actual FY 2020 Recordation and Deed of Conveyance Tax revenue is \$38,648,450, an increase of \$4,176,575, or 12.1 percent, over the *FY 2020 Revised Budget Plan*. For the first half of the fiscal year, Recordation Tax receipts were up over 38 percent and the estimate was revised upward based on the assumption that this trend would continue. In the second half of the year, mortgage rates declined to record low levels, triggering a further increase in mortgage refinancing. Recordation Tax collections increased 32.8 percent for the year. The Deed of Conveyance Tax estimate was increased \$0.9 million during the fall 2019 revenue review based on year-to-date collections, reflecting an increase of 6.7 percent over the FY 2019 level. Actual FY 2020 receipts increased 2.8 percent from the FY 2019 level due to weaker collections in the second part of the fiscal year as the COVID-19 pandemic affected the real estate market and the number of home sales declined.

REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2020 revenue from the Use of Money and Property is \$66,154,313, an increase of \$5,257,692, or 8.6 percent, over the *FY 2020 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

INVESTMENT INTEREST

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$69,032,333	\$80,017,523	\$58,630,895	\$64,003,920	\$5,373,025	9.2%

Actual FY 2020 Interest on Investments is \$64,003,920, an increase of \$5,373,025, or 9.2 percent, over the *FY 2020 Revised Budget Plan* estimate. The increase is primarily the result of the reallocation of Investment Interest revenue from the Revenue Stabilization Fund (RSF) to the General Fund. The RSF was fully funded at the end of the fiscal year and did not need to retain its FY 2020 earnings. Annual revenue in this category is based on a combination of factors including the average portfolio size, average yield, and the percent of interest earnings attributable to the General Fund in FY 2020.

This revenue category required a substantial adjustment during the fall 2019 revenue review of FY 2020 estimates. At the time of the preparation of the FY 2020 Adopted Budget Plan revenue estimate, the Fed had indicated that two interest rate hikes were possible in 2019. Staff expected that the annual yield on the investment portfolio would be 3.00 percent in FY 2020. The Federal Reserve did not raise rates, but reversed course and actually reduced rates three times during 2019, bringing the target rate to 1.50-1.75 percent range. Based on the actions of the Fed, the FY 2020 revenue estimate was decreased a total of \$21.4 million as part of the fall 2019 revenue review and assumed a yield of 2.16 percent.

The actual FY 2020 average portfolio of \$3,611.3 million earned a yield of 2.14 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 78.43 percent.

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PERMITS, FEES AND REGULATORY LICENSES
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PERMITS, FEES AND REGULATORY LICENSES

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$55,874,600	\$53,559,013	\$55,556,374	\$54,002,649	(\$1,553,725)	(2.8%)

Actual FY 2020 revenue from Permits, Fees and Regulatory Licenses is \$54,002,649, a decrease of \$1,553,725, or 2.8 percent, from the *FY 2020 Revised Budget Plan* estimate. This decrease is primarily the result of lower than projected receipts for Zoning Fees and Fire Marshall Fees due to the impact of COVID-19, partially offset by higher than expected Land Development Services Building and Inspection fees.

The FY 2020 budget estimate was increased \$0.7 million during the *FY 2020 Third Quarter Review*, on the basis of higher than anticipated collections from Land Development Services (LDS) Building and Inspection fees through the end of February, which were up 11.6 percent. Actual FY 2020 revenue from Building and Inspection fees is \$42.9 million, an increase of just 0.8 percent over the FY 2019 level, reflecting the slowdown due to COVID-19 in the latter part of the fiscal year.

FINES AND FORFEITURES

FINES AND FORFEITURES

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$12,258,740	\$12,583,545	\$11,795,664	\$10,001,169	(\$1,794,495)	(15.2%)

Actual FY 2020 revenue from Fines and Forfeitures is \$10,001,169, a decrease of \$1,794,495, or 15.2 percent, from the *FY 2020 Revised Budget Plan*. This net decrease is primarily due to lower than projected receipts from Parking Violation fines and General District Court fines in part due to closures related to the COVID-19 pandemic.

CHARGES FOR SERVICES

CHARGES FOR SERVICES

FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$85,476,153	\$83,305,683	\$86,396,338	\$70,939,827	(\$15,456,511)	(17.9%)

Actual FY 2020 revenue from Charges for Services is \$70,939,827, a net decrease of \$15,456,511, or 17.9 percent, from the *FY 2020 Revised Budget Plan* estimate. This decrease is primarily due to lower than projected School Age Child Care (SACC) fees and other County fees due to COVID-19 related closures. SACC centers closed in mid-March due to COVID-19. FY 2020 SACC fees are \$34.6 million, \$11.8 million lower than projected, decreasing 24.8 percent from the FY 2019 level. Other user fee categories that declined due to COVID-19 include Library Overdue Penalties, Court

FY 2020 Carryover Review

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

Maintenance and Court Security fees, Parking Garage fees, Therapeutic Rec fees, Adult Day Care fees, and Clinical fees, among others.

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT¹					
FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2020 Actual	Increase/ (Decrease)	Percent Change
\$140,078,106	\$140,019,660	\$342,706,588	\$344,874,421	\$2,167,833	0.6%

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

Actual FY 2020 Revenue from the Commonwealth and Federal Government is \$344,874,421, a net increase of \$2,167,833, or 0.6 percent, over the *FY 2020 Revised Budget Plan* estimate. The County received over \$200 million in one-time federal stimulus funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund to cover eligible expenses related to the direct response to the crisis. As part of the *FY 2020 Third Quarter Review* update by the County Executive from April 29, 2020, this revenue was recognized and appropriated in the General Fund to provide the County flexibility in responding to the ongoing crisis.

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

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2020 was \$274,375,891. Excluding the remaining balance of the CARES Coronavirus Relief Fund, the General Fund variance was \$126,373,985. Of this amount, \$31.26 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

Agency 06, Finance Department

\$614,236

The agency balance of \$614,236 is 6.7 percent of the FY 2020 approved funding level. Of this amount, \$34,138 is included as encumbered carryover in FY 2021. The remaining balance of \$580,098 is attributable to savings of \$137,912 in Personnel Services, \$431,607 in Operating Expenses primarily due to lower than expected costs for audit related services, and \$10,579 in higher than expected Recovered Costs.

Agency 08, Facilities Management Department

\$4,631,025

The agency balance of \$4,631,025 is 7.6 percent of the FY 2020 approved funding level. Of this amount, \$3,624,239 is included as encumbered carryover in FY 2021. The remaining balance of \$1,006,786 is attributable to savings of \$413,684 in Personnel Services, \$932,810 in Operating Expenses and \$450 in Capital Equipment. These savings are partially offset by \$340,158 in lower than anticipated Recovered Costs. The agency processed only critical expenses due to the COVID-19 pandemic. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 12, Department of Procurement and Material Management

\$977,469

The agency balance of \$977,469 is 11.6 percent of the FY 2020 approved funding level. Of this amount, \$822,967 is included as encumbered carryover in FY 2021, mainly associated with information technology system enhancements, computer equipment and renovations. The remaining balance of \$154,502 is attributable to a savings of \$55,055 in Personnel Services due to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as \$99,447 in Operating Expenses due to decreased spending in operating supplies.

Agency 15, Office of Elections

\$2,042,476

The agency balance of \$2,042,476 is 28.1 percent of the FY 2020 approved funding level. Of this amount, \$900,264 is included as encumbered carryover, largely associated with the purchase of replacement voter machine carts. The remaining balance of \$1,142,212 is primarily associated with funding added as part of *FY 2020 Third Quarter Review* to cover costs associated with the 2020 Presidential Election.

Agency 16, Economic Development Authority

\$1,326,665

The agency balance of \$1,326,665 is 14.5 percent of the FY 2020 approved funding level. The balance is attributed to Personnel Services savings of \$229,978 as a result of higher than expected position vacancies and Operating Expense savings of \$1,096,687 primarily due to delays in procuring consultant services related to the Workforce Attraction and Retention Program and lower than expected expenses due to the COVID-19 pandemic.

Agency 17, Office of County Attorney

\$987,255

The agency balance of \$987,255 is 10.9 percent of the FY 2020 approved funding level. Of this amount, \$559,499 is included as encumbered carryover primarily for litigation expenses and legal services. The remaining balance of \$427,756 is attributable to a savings of \$227,572 in Personnel Services due to higher than anticipated position

FY 2020 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as savings of \$200,184 in Operating Expenses due to decreased spending in computer equipment, management and professional training, and other litigation expenses.

Agency 26, Capital Facilities **\$1,762,467**

The agency balance of \$1,762,467 is 11.0 percent of the FY 2020 approved funding level. Of this amount, \$257,697 is included as encumbered carryover in FY 2021. The remaining balance of \$1,504,770 is primarily attributable to savings of \$1,164,609 in Personnel Services, \$455,038 in Operating Expenses, partially offset by \$114,877 shortfall in Recovered Costs.

Agency 31, Land Development Services **\$1,807,375**

The agency balance of \$1,807,375 is 5.9 percent of the FY 2020 approved funding level. Of this amount, \$359,055 is included as encumbered carryover in FY 2021. The remaining balance of \$1,448,320 is primarily attributable to savings of \$794,130 in Personnel Services related to the COVID-19 hiring freeze and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$540,841 in Operating Expenses, and \$113,350 in higher than expected Recovered Costs.

Agency 35, Department of Planning and Development **\$2,112,925**

The agency balance of \$2,112,925 is 14.0 percent of the FY 2020 approved funding level. Of this amount, \$1,413,961 is included as encumbered carryover in FY 2021 primarily for consulting services supporting the Zoning Ordinance (ZMOD) project. The remaining balance of \$698,964 is attributable to savings of \$558,864 in Personnel Services due to extended vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as \$140,100 in Operating Expenses due to reduced spending during the COVID-19 pandemic.

Agency 40, Department of Transportation **\$906,582**

The agency balance of \$906,582 is 9.5 percent of the FY 2020 approved funding level. Of this amount, \$726,118 is included as encumbered carryover in FY 2021, primarily for contracted studies and consulting; purchase of Yield to Pedestrian signs; office security enhancements; building maintenance; Washington Metropolitan Area Transit Authority Smart Trip Benefits; contracted Virginia Department of Transportation mowing; and training and recruitment requirements. The remaining balance of \$180,464 includes savings of \$103,097 from an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$71,122 in additional Personnel Services savings attributable to vacancies, \$5,481 in additional recovered costs, and \$764 in savings from Operating Expenses and Capital Outlay.

Agency 51, Park Authority **\$3,036,257**

The agency balance of \$3,036,257 is 10.9 percent of the FY 2020 approved funding level. Of this amount, \$330,230 is included as encumbered carryover in FY 2021. The remaining balance of \$2,706,027 is primarily attributable to savings of \$1,490,546 in Personnel Expenses associated with salary vacancies an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$1,897,543 in Operating Expenses and \$29,390 in capital equipment, partially offset by \$711,452 in lower than expected Recovered Costs.

FY 2020 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 52, Fairfax County Public Library **\$2,065,900**

The agency balance of \$2,065,900 is 6.6 percent of the FY 2020 approved funding level of \$31,466,648. Of this amount, \$171,378 is included as encumbered carryover, mainly associated with software and equipment leasing expenses. The remaining balance of \$1,894,522 is primarily attributable to Personnel Services savings associated with COVID-related disruptions to normal operations and library branch closures which resulted in decreased staffing expenses and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 57, Department of Tax Administration **\$2,025,032**

The agency balance of \$2,025,032 is 7.2 percent of the FY 2020 approved funding level. Of this amount, \$111,510 is included as encumbered carryover in FY 2021. The remaining balance of \$1,913,522 is primarily attributable to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding.

Agency 67, Department of Family Services **\$12,046,230**

The agency balance of \$12,046,230 is 8.0 percent of the FY 2020 approved funding level. Of this amount, \$1,143,367 is included as encumbered carryover in FY 2021. The remaining balance of \$10,902,863 is attributable to savings of \$2,903,576 in Personnel Services, which includes an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, as well as savings of \$8,200,621 in Operating Expenses due primarily to lower number of clients and expenditures within the Children's Services Act (CSA) program, Home Based Care (HBC), and Adoption/Foster Care subsidies which were exacerbated by the COVID-19 pandemic and an agency-wide effort to minimize discretionary expenditures, offset by a balance of \$201,334 in Work Performed for Others (WPFO).

Agency 71, Health Department **\$6,943,129**

The agency balance of \$6,943,129 is 10.4 percent of the FY 2020 approved funding level. Of this amount, \$2,725,760 is included as encumbered carryover in FY 2021. The remaining balance of \$4,217,369 is attributable to savings of \$2,103,844 in Personnel Services due to an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding and higher than anticipated vacancies across the agency, including new positions added at FY 2020 Third Quarter to address COVID-19 as well as a number of hard to fill clinical positions; savings of \$1,980,833 in Operating Expenses due primarily to lower than expected costs for contracted clinical and laboratory services resulting from the impact of COVID-19; and \$132,592 in Capital Equipment due to unanticipated procurement challenges for a laboratory instrument that prevented the agency from encumbering funds before the end of the fiscal year offset by a balance of \$100 from Work Performed for Others (WPFO).

Agency 73, Office to Prevent and End Homelessness **\$649,428**

The agency balance of \$649,428 is 4.2 percent of the FY 2020 approved funding level. Of this amount, \$398,214 is included as encumbered carryover, and has been reflected as an increase in Agency 38, Housing and Community Development in FY 2021. The remaining balance of \$251,214 is primarily attributable to savings of \$205,694 in Personnel Services due to higher than anticipated vacancies as well as \$45,520 in Operating Expenses due to lower than anticipated contract expenses in FY 2020. It should be noted that, as part of the FY 2021 Adopted Budget Plan, Agency 73, the Office to Prevent and End Homelessness was consolidated into Agency 38, Housing and Community Development.

FY 2020 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 77, Office of Strategy Management for Health and Human Services **\$926,701**

The agency balance of \$926,701 is 24.6 percent of the FY 2020 approved funding level. Of this amount, \$78,998 is included as encumbered carryover in FY 2021, mainly to support on-going research, analysis, and evaluation services. The remaining balance of \$847,703 is primarily attributable to savings in Personnel Services due to higher than anticipated position vacancies.

Agency 79, Department of Neighborhood and Community Services **\$19,225,696**

The agency balance of \$19,225,696 is 16.8 percent of the FY 2020 approved funding level. Of this amount, \$3,265,686 is included as encumbered carryover in FY 2021. The remaining balance of \$15,960,010 is attributable to savings of \$9,522,871 in Personnel Services due to an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, the temporary closure of NCS centers and the SACC program as a result of COVID-19, a Countywide hiring freeze that resulted in extended vacancies, and the cancellation of various summer programs; savings of \$7,565,812 in Operating Expenses due primarily to reduced operations as a result of COVID-19, a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR), and an agency-wide effort to limit expenditures to only the most critical requirements; and a balance of \$500,042 in Capital, offset by a balance of \$1,628,715 in Work Performed for Others (WPFO).

Agency 81, Juvenile and Domestic Relations Court **\$1,788,091**

The agency balance of \$1,788,091 is 6.9 percent of the FY 2020 approved funding level. Of this amount, \$108,444 is included as encumbered carryover in FY 2021. The remaining balance of \$1,679,647 is attributable to savings of \$1,107,871 in Personnel Services, \$568,176 in Operating Expenses, and \$3,600 in Capital Equipment.

Agency 82, Office of the Commonwealth's Attorney **\$783,361**

The agency balance of \$783,361 is 15.5 percent of the FY 2020 approved funding level. Of this amount, \$330,480 is included as encumbered carryover in FY 2021. An additional \$180,000 has been identified to improve the case management system, which will be transferred to Fund 10040, Information Technology Fund, in the Commonwealth Attorney Technology Refresh Project (IT-000015). The remaining balance of \$272,881 is primarily attributable to savings in Personnel Services.

Agency 85, General District Court **\$640,419**

The agency balance of \$640,419 is 13.5 percent of the FY 2020 approved funding level. Of this amount, \$133,420 is included as encumbered carryover in FY 2021. The remaining balance of \$506,999 is attributable to \$384,277 in Personnel Services due to vacancy savings and lower than projected spending on state position salary supplements and \$122,722 due to savings in Operating Expenses.

Agency 87, Unclassified Administrative Expenses, CARES Relief Fund **\$148,001,906**

The stimulus fund balance of \$148,001,906 is 73.9 percent of the FY 2020 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for specific purposes and programs associated with the CARES Coronavirus Relief Fund to support the County's public health response, County residents requiring assistance for basic needs, medical isolation programs for vulnerable residents and to provide personal protective equipment sanitation supplies.

FY 2020 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

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Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic **\$11,261,111**

The agency balance of \$11,261,111 is 100.0 percent of the FY 2020 approved funding level. The full balance of \$11,261,111 will remain in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic.

Agency 87, Unclassified Administrative Expenses – Public Works **\$1,861,980**

The agency balance of \$1,861,980 is 47.0 percent of the FY 2020 approved funding level. Of this amount, \$200,767 is included as encumbered carryover. The remaining balance of \$1,661,213 is primarily attributable to lower than anticipated operating expenses related to reduced snow removal requirements. This program provides snow removal at County facilities and clean-up efforts related to storm damage, floods or other unforeseen hazardous conditions.

Agency 87, Unclassified Administrative Expenses – Non-Departmental **\$1,837,912**

The agency balance of \$1,837,912 is 100.0 percent of the FY 2020 approved funding level. In addition, the unspent balance will remain in Agency 87, Unclassified Administrative Expenses, as it is associated with \$1,259,537 for Ad-Hoc Police Practices Review Commission Recommendations, \$400,000 for the Health and Human Services Innovation Fund, and \$178,375 for the Gang Prevention Reserve.

Agency 89, Employee Benefits **\$8,254,394**

The agency balance of \$8,254,394 is 2.1 percent of the FY 2020 approved funding level. Of this amount, \$24,073 is included as encumbered carryover in FY 2021. The remaining balance of \$8,230,321 is primarily attributable to savings in employer contributions to the three retirement systems and health insurance.

Agency 90, Police Department **\$12,282,086**

The agency balance of \$12,282,086 is 5.6 percent of the FY 2020 approved funding level. Of this amount, \$5,459,105 is included as encumbered carryover in FY 2021. The remaining balance of \$6,822,981 is attributable to savings of \$4,170,462 in Personnel Services, which includes an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$2,574,653 in Operating Expenses, and \$77,866 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

Agency 91, Office of the Sheriff **\$5,396,451**

The agency balance of \$5,396,451 is 7.2 percent of the FY 2020 approved funding level. Of this amount, \$1,424,327 is included as encumbered carryover in FY 2021. The remaining balance of \$3,972,124 is attributable to savings of \$2,790,633 in Personnel Services primarily due to position vacancies and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, \$326,463 in Operating Expenses, and \$18,335 in Capital Equipment.

Agency 92, Fire and Rescue Department **\$12,765,193**

The agency balance of \$12,765,193 is 5.7 percent of the FY 2020 approved funding level. Of this amount, \$4,654,205 is included as encumbered carryover in FY 2021. The remaining balance of \$8,110,988 is attributable to savings of \$7,119,673 in Personnel Services due to vacancy savings and an adjustment for pandemic administrative leave taken

FY 2020 Carryover Review

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

in FY 2020 and covered by federal stimulus CARES Act funding, \$859,540 in Operating Expenses, and \$131,775 in Capital Equipment.

Agency 93, Office of Emergency Management **\$730,888**

The agency balance of \$730,888 is 26.5 percent of the FY 2020 approved funding level. Of this amount, \$690,359 is included as encumbered carryover in FY 2021. The remaining balance of \$40,529 is primarily attributable to savings of \$9,018 in Personnel Services and \$31,511 in Operating and Capital Expenses.

Agency 97, Department of Code Compliance **\$749,350**

The agency balance of \$749,350 is 15.6 percent of the FY 2020 approved funding level. The balance is attributable to savings of \$528,949 in Personnel Services primarily associated with vacancies as a result of COVID-19 hiring freeze and an adjustment for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding, and \$220,401 in Operating Expenses primarily due to the agency’s careful monitoring of budget and limiting expenditures to critical activities only since the COVID-19 pandemic outbreak.

ATTACHMENT IV:
FEDERAL/STATE GRANT FUND

FEDERAL/STATE GRANT FUND

Attachment IV

As part of the *FY 2020 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$301,406,054 from \$119,853,537 to \$421,259,591. Of this amount, \$49,661,921 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Family Services, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, Emergency Preparedness, and funding associated with COVID-19 FEMA Public Assistance. In addition, an increase of \$251,744,133 represents the carryover of unexpended FY 2020 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$8,549,996. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$5,140,251 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by decreases of \$790,850 for FY 2021 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased by \$261,920,694 from \$115,420,883 to \$377,341,577. This increase includes \$45,461,327 associated with adjustments to existing, supplemental, and new grant awards and \$216,459,367 in revenues anticipated to be received in FY 2021 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$4,432,654, representing the new Local Cash Match requirements anticipated in FY 2021. The FY 2021 Revised Local Cash Match totals \$14,675,987, an increase of \$10,243,333 over the FY 2021 Adopted level of \$4,432,654. This increase includes \$5,103,082 in unexpended agency Local Cash Match, \$4,380,361 in the Local Cash Match reserve grant, \$370,349 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$389,541 in remaining FY 2020 Local Cash Match that was not appropriated to grants.

An amount of \$5,582,769 reflects revenues and expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. The residual Local Cash Match associated with the closeouts totaling \$370,349 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

FEDERAL/STATE GRANT FUND

Attachment IV

GRANT CLOSE OUTS

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

Economic Development Authority

- 1160006-2015 - Bechtel Corporation - Governor's Opportunity Fund

Department of Housing and Community Development

- 1380009-2017 - Shelter Plus Care #1C - VA0101L3G011710
- 1380009-2018 - Shelter Plus Care #1C - VA0101L3G011811
- 1380011-2016 - Shelter Plus Care #10C - VA0145L3G011608
- 1380011-2017 - Shelter Plus Care #10C - VA0145L3G011709
- 1380012-2017 - Shelter Plus Care #9C - VA0100L3G011710

Office of Human Rights and Equity Programs

- 1390001-2016 - EEOC Grant - Workshare Agreement 2016
- 1390002-2014 - HUD Fair Housing - Workshare Agreement

Department of Transportation

- 1400090-2019 - Fairfax Connector Transit Store
- 1400131-2013 - Lorton Arts Foundation Cross County Trail Enhancement Project
- 1400133-2014 - Safe Routes to School - Flint Hill ES
- 1400134-2014 - Safe Routes to School - Graham Road ES
- 1400142-2017 - Rt 1 BRT TOD Plan

Fairfax County Public Library

- 1520002-2018 - The Great American Read (TGAR) - Reston Library
- 1520003-2019 - Community Program Grant - Ready to Code
- 1520005-2020 - ASRT National Library Partnership Grant

Department of Family Services

- 1670002-2019 - V-Stop
- 1670003-2019 - Domestic Violence Prevention and Services Grant
- 1670004-2017 - Workforce Investment Act - Adult
- 1670006-2017 - Workforce Investment Act - Dislocated Worker
- 1670008-2019 - Employment and Training
- 1670010-2019 - INOVA Health System
- 1670011-2019 - VACAP - Tax Preparation Assistance
- 1670011-2020 - Virginia Community Action Partnership (VACAP) Tax Preparation Assistance

FY 2020 Carryover Review

FEDERAL/STATE GRANT FUND

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- 1670017-2019 - Long-Term Care Ombudsman
- 1670018-2019 - Homemaker/Fee for Service
- 1670019-2019 - Congregate Meals
- 1670020-2019 - Home Delivered Meals
- 1670021-2019 - Care Coordination
- 1670022-2018 - Family Caregiver
- 1670023-2018 - Independent Living
- 1670023-2019 - Independent Living
- 1670029-2019 - USDA CACFP - SACC Snacks - VDH
- 1670031-2019 - Virginia Preschool Initiative
- 1670033-2019 - Virginia Infant & Toddler Specialist Network
- 1670056-2018 - Chronic Disease Self-Management Education Program
- 1670077-2019 - Virginia Preschool Initiative Plus Expansion Grant
- 1670082-2018 - Sexual Assault/Domestic Violence Grant Program
- 1670082-2019 - Sexual Assault/Domestic Violence Grant Program
- 1670083-2019 - Respite Care Initiative Program
- 1670087-2018 - Virginia Early Childhood Foundation Mixed-Delivery Preschool Program
- 1670088-2019 - Infant and Toddler Connection (ITC)
- 1670089-2019 - CACFP At-Risk After School and Summer Food Program - VDOE

Health Department

- 1710001-2019 - Immunization Action Plan
- 1710003-2019 - Perinatal Health Services
- 1710005-2018 - Public Health Emergency Preparedness and Response
- 1710005-2019 - Public Health Emergency Preparedness and Response
- 1710006-2015 - MRC Capacity Building
- 1710007-2019 - WIC Breastfeeding and Peer Counseling Program
- 1710011-2019 - Tuberculosis Outreach Worker
- 1710015-2019 - FDA Mentorship Program for Retail Program Standards
- 1710018-2018 - Tobacco Use Control
- 1710026-2019 - VFHY Fairfax Food Council
- 1710029-2016 - NACCHO Medical Reserve Corps Challenge Award
- 1710031-2017 - Literacy Council of NoVA - Story Share Project Workshop
- 1710032-2019 - Immunization Action Plan - Pan Flu Grant
- 1710035-2018 - Laboratory HIV Testing

Fairfax-Falls Church Community Services Board

- 1760001-2018 - IDEA Part C
- 1760002-2017 - High Intensity Drug Trafficking Area
- 1760003-2017 - Regional MH Acute Care
- 1760003-2018 - Regional Acute Care
- 1760003-2019 - Regional Acute Care
- 1760012-2018 - Jail Services, Federal Block Grant (FBG)
- 1760015-2018 - MH Jail Diversion Services

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FEDERAL/STATE GRANT FUND

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- 1760016-2014 - MH Child & Adolescent Services
- 1760016-2015 - Mental Health Initiative, State
- 1760018-2017 - Regional MH Transformation, Forensic Planner
- 1760019-2018 - MH Law Reform
- 1760020-2018 - MH Children's Outpatient
- 1760025-2017 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760027-2018 - Regional MH Deaf Services
- 1760027-2019 - Regional MH Deaf Services
- 1760028-2017 - Regional Suicide Prevention
- 1760028-2018 - Regional Suicide Prevention
- 1760031-2018 - MH Telepsychiatry, Expanded Capacity
- 1760031-2019 - MH Expand Telepsychiatry Capacity
- 1760036-2017 - CIT Coordination
- 1760036-2018 - MH CIT Assessment Site
- 1760044-2016 - DCJS, CIT Equipment & Training
- 1760046-2017 - MH Transfers from DBHDS Facilities
- 1760047-2017 - Permanent Supportive Housing for Adults with Serious Mental Illness
- 1760049-2017 - SA Peer Support Recovery
- 1760050-2018 - Regional Substance Use Disorder - Detoxification Services

Department of Neighborhood and Community Services

- 1790001-2020 - USDA Summer Lunch Program
- 1790002-2020 - Creative Communities Partnership Grant

Juvenile and Domestic Relations District Court

- 1810012-2018 - Juvenile Justice Delinquency Prevention - Domestic Assault Diversion Program

General District Court

- 1850000-2018 - Comp Community Correction Act
- 1850000-2019 - Comp Community Correction Act

Police Department

- 1900007-2018 - Victim Services Grant
- 1900007-2019 - Victim Services Grant
- 1900008-2019 - Someplace Safe
- 1900013-2019 - DMV Highway Safety - Alcohol
- 1900023-2019 - DMV Highway Safety - Pedestrian/Bicycle
- 1900024-2019 - DMV Highway Safety - Speeding Enforcement
- 1900028-2019 - State Police Internet Crimes Against Children
- 1900028-2020 - State Police Internet Crimes Against Children Task Force
- 1900031-2019 - Department of Motor Vehicle-Police DWI Unit
- 1900034-2019 - DCJS Byrne/JAG - Law Enforcement Training

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FEDERAL/STATE GRANT FUND

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Fire and Rescue Department

- 1920005-2012 - US&R National Readiness
- 1920005-2013 - US&R National Readiness
- 1920005-2014 - US&R National Readiness
- 1920005-2015 - US&R National Readiness
- 1920006-2010 - US&R INTL READINESS
- 1920028-2014 - SAFER 2014

Department of Public Safety Communications

- 1950003-2017 - NOVA ESInet and Next Generation 9-1-1
- 1950004-2019 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP

Emergency Preparedness

- 1HS0002-2018 - HazMat Response Team Training & Equipment (FRD)
- 1HS0009-2018 - Technical Rescue Equipment (FRD)
- 1HS0011-2017 - Radio Cache Support - NoVA (FRD)
- 1HS0012-2018 - Emergency Management Performance Grant (OEM)
- 1HS0030-2017 - Public Health Planning and MRC Program Sustainment (HLTH)
- 1HS0036-2017 - CAD2CAD Maintenance (DIT)
- 1HS0037-2017 - ICI Sustainment (DIT)
- 1HS0038-2017 - EMNet (OEM)
- 1HS0039-2017 - Intelligence Analysis (PD)
- 1HS0040-2016 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0040-2017 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0041-2016 - UASI Fire Intel Analyst (FRD)
- 1HS0041-2017 - UASI Fire Intel Analyst (FRD)
- 1HS0047-2017 - Radio Cache (FRD)
- 1HS0050-2016 - Text Alert Notification Maintenance (OEM)
- 1HS0050-2017 - Text Alert Notification Maintenance (OEM)
- 1HS0051-2016 - Volunteer Initiatives (OEM)
- 1HS0051-2017 - Volunteer Initiatives (OEM)
- 1HS0052-2017 - WebEOC Maintenance (OEM)
- 1HS0077-2016 - Next Generation 9-1-1 Call Processing Network (DPSC)
- 1HS0078-2017 - GIS DEH and Index (DIT)
- 1HS0082-2017 - Incident Management Team Sustainment - SHSGP (FRD)
- 1HS0083-2018 - Identity and Access Management Services (DIT)

American Recovery and Reinvestment Act of 2009 (ARRA)

- 1ST6714-2011 - VSQI Family Child Care Home Demonstration

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NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Family Services

\$700,954

An increase of \$700,954 to both revenues and expenditures to the Department of Family Services is the result of the following adjustment:

- An increase of \$700,954 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Youth Program Grant, 1670005-2020, as a result of an award from the Virginia Community College System. This program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. Funding for this program supports 12/11.5 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Department of Family Services is \$11,550,061.

Fairfax-Falls Church Community Services Board

\$13,405,518

An increase of \$13,405,518 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$3,526,545 to both revenues and expenditures is included for the Regional Acute Care Grant, 1760003-2021, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient services for individuals who require inpatient treatment but cannot be admitted to a state psychiatric hospital due to lack of capacity or complex clinical issues. The grant period extends from July 1, 2020 to June 30, 2021. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$6,521,288 to both revenues and expenditures is included for the Regional Discharge Assistance Program Grant, 1760004-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for specialized treatment services in the community for consumers with serious mental illness who have not been able to leave state hospitals without funding for such placements. The grant period is from July 1, 2020 to June 30, 2021. There are no positions associated with this grant and no Local Cash Match is required.
- A net increase of \$208,784 to revenues and expenditures is included for the Regional Educational, Assessment, Crisis Services and Habilitation (REACH) Grant, 1760025-2020, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds support mobile crisis services, alternative placements and short-term crisis stabilization to divert individuals from unnecessary institutionalization. The funding

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period is July 1, 2019 through June 30, 2020. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award. It should be noted that funding is comprised of an increase of \$394,529 due to the supplemental award from DBHDS offset by a decrease of \$185,745 due to the reallocation of funding from Fund 50000, Federal-State Grant Fund to Fund 40040, Fairfax-Falls Church Community Services Board.

- An increase of \$308,000 to both revenues and expenditures is included for the Regional Systems Transformation, Excellence, and Performance (STEP-VA) Outpatient Services Grant, 1760062-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant funds outpatient services for individuals served by the Fairfax-Falls Church Community Services Board in order to build capacity through regional collaborations. The grant period is from July 1, 2020 to June 30, 2021. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$1,342,000 to both revenues and expenditures is included for the STEP-VA Regional Children's Mobile Crisis Grant, 1760066-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). DBHDS provides funds for the state's system transformation and enhancement initiative (STEP-VA) to expand mobile crisis response for individual with co-occurring developmental disabilities and mental health needs. These services provide crisis intervention for individuals at-risk of homelessness, incarceration, hospitalization and/or danger to self or others. The grant period is from July 1, 2019 to June 30, 2020. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$1,342,000 to both revenues and expenditures is included for the STEP-VA Regional Children's Mobile Crisis Grant, 1760066-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). DBHDS provides funds for the state's system transformation and enhancement initiative (STEP-VA) to expand mobile crisis response for individual with co-occurring developmental disabilities and mental health needs. These services provide crisis intervention for individuals at-risk of homelessness, incarceration, hospitalization and/or danger to self or others. The grant period is from July 1, 2020 to June 30, 2021. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$156,901 to both revenues and expenditures is included for the Regional Permanent Supportive Housing for adults with SMI grant, 1760069-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The CSB receives funding from the state in support of Region 2 to address Permanent Supportive Housing (PSH) for individuals with serious mental illness. This one-time funding will be used for a consultant to review regional PSH services and best practices. The grant period is from June 15, 2020 to June 30, 2021. No positions are associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$45,338,536.

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Department of Neighborhood and Community Services \$295,845

An increase of \$295,845 to both revenues and expenditures to the Department of Neighborhood and Community Services is the result of the following adjustment:

- A net increase of \$295,845 to both revenues and expenditures is included for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2020, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. This award supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period extends from July 1, 2019 to June 30, 2020. Funding will continue to support 35/35.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$2,758,442.

Police Department \$306,250

An increase of \$306,250 to both revenues and expenditures to the Police Department is the result of the following adjustment:

- An increase of \$306,251 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988 due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. Of this amount, an increase of \$60,755 is included for grant 1900001-1988, an increase of \$228,160 is included for grant 1900002-1988, an increase of \$8,430 is included for grant 1900005-1988 and an increase of \$8,906 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Police Department is \$5,317,068.

Emergency Preparedness \$752,759

An increase of \$752,759 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- An increase of \$377,582 to both revenues and expenditures is included for the Geospatial Data Exchange and Index (GDX) Program, 1HS0086-2019, as a result of an award from the Metropolitan Washington Council of Governments (MCWOG). The funding will support continued sharing of map feeds of vehicle incident locations between jurisdictions, tiers of governments, and regional partners. There are no positions associated with this award and no Local Cash Match is required.

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- An increase of \$375,177 to both revenues and expenditures is included for the Identity and Access Management Services (IAMS) Program, 1HS0087-2019, as a result of an award from the Metropolitan Washington Council of Governments (MCWOG). The funding will continue allowing authorized first responders and other homeland security and public safety personnel to access IAMS-enabled regional applications. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for Emergency Preparedness is \$10,383,330.

COVID-19 FEMA Public Assistance

\$30,000,000

An increase of \$30,000,000 to both revenues and expenditures to the COVID-19 FEMA Public Assistance is the result of the following adjustment:

- An increase of \$30,000,000 to revenue and expenditures is included for the FEMA-Public Assistance Funding COVID19 grant, 1CV9301-2020, as a result of costs incurred from the COVID-19 pandemic. It is anticipated that many expenses related to categories such as personal protective equipment, cleaning supplies, and non-congregate sheltering will be FEMA-eligible. As noted in the CARES Act Stimulus Funding Update - July 2020 memo to the Board, staff are in the process of identifying specific expenses that may be shifted from the Coronavirus Relief Fund to FEMA. The Office of Emergency Management will begin preparing the documentation for all allowable COVID-19 related expenses to submit for reimbursement.

Typically, FEMA reimburses no less than 75 percent of eligible costs, with Virginia providing a state share of 12 percent, and the remaining 13 percent left to the localities. On June 1, 2020, Governor Northam requested that FEMA provide 100 percent coverage of eligible reimbursements, which would eliminate the local share requirement. Barring approval of this request, the County would, at a minimum, be required to cover 13 percent of the eligible costs. Additionally, there are some indications that the state may require localities to cover the state share of 12 percent as well. Thus, the allocation of the Coronavirus Relief Fund for FEMA-eligible expenses could range from 0 percent to 25 percent of the total cost.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the COVID-19 FEMA Public Assistance is \$19,586,434.

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AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2020 Third Quarter Review*)

Department of Housing and Community Development

An increase of \$1,440,128 was appropriated to revenues and expenditures for the Department of Housing and Community Development as a result of the following adjustments:

- On May 26, 2020 (AS 20251), an increase of \$548,593 to both revenues and expenditures was appropriated for the CoC Shelter Plus Care Grant, 1380009-2019, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 29 units of permanent housing for 34 homeless persons with serious mental illness. The grant period is from April 1, 2020 through March 31, 2021. There are no positions or Local Cash Match associated with this award.
- On May 26, 2020 (AS 20252), an increase of \$891,535 to both revenues and expenditures was appropriated for the CoC Shelter Plus Care Grant, 1380011-2019, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 50 units of permanent housing for 59 homeless persons with serious mental illness. The grant period is from June 1, 2020 through May 31, 2021. There are no positions or Local Cash Match associated with this award.

Department of Transportation

An increase of \$800,000 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustments:

- On June 11, 2020 (AS 20262), an increase of \$600,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2020, as the result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from January 15, 2020 through January 31, 2021. These funds do not support any positions and no Local Cash Match is required.
- On June 10, 2020 (AS 20261), an increase of \$200,000 to both revenues and expenditures was appropriated for the Connected Autonomous Vehicle (CAV) Demonstration Project grant, 1400156-2020, as a result of funding from the Virginia Department of Rail and Public Transit. The funding will support work to develop and implement a CAV shuttle service demonstration project, with a route running from the Dunn Loring-Merrifield Metro Station to the Mosaic District. There

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are no positions associated with this award. A local match of \$50,000 is required and funded out of Fund 10015, the Economic Opportunity Reserve.

Department of Family Services

An increase of \$1,136,872 was appropriated to revenues and expenditures for the Department of Family Services as a result of the following adjustments:

- On June 25, 2020 (AS 20259), an increase of \$5,246 to both revenues and expenditures was appropriated for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2019, as a result of a supplemental award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 5/5.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On February 28, 2020 (AS 20198), an increase of \$1,531 to revenues and expenditures was appropriated for the Chronic Disease Self-Management Education (CDSME) Program, 1670056-2018, as a result of a supplemental award from the Virginia Department of Aging and Rehabilitative Services. The funding will be used to expand education to Fairfax County residents living with chronic illnesses by offering workshops and classes that emphasize the patient's role in managing their illness and building self-confidence so they can be successful in adopting healthy behaviors. There are no positions associated with this award and no Local Cash Match is required.
- On March 3, 2020 (AS 20036), an increase of \$587,978 to revenues and expenditures was appropriated for the Sexual Assault/Domestic Violence Grant Program, 1670082-2020, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will be used to enhance and/or provide direct services to victims of both domestic violence and sexual assault. There are 5/5.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On March 6, 2020 (AS 20202), an increase of \$42,117 to both revenues and expenditures was appropriated for the USDA At-Risk Centers - School Year Program grant, 1670089-2019, as a result of a supplemental award from the Virginia Department of Education. The program provides partial reimbursement for snacks served to at-risk children in the after school School Age Child Care (SACC) program. The program serves children in kindergarten through sixth grade. The grant period is October 1, 2018 through September 30, 2019. No positions are supported by the funding. No Local Cash Match is required to accept this award.
- On January 10, 2020 (AS 20137), an increase of \$500,000 to both revenues and expenditures was appropriated for the Intervention & Prevention Services For Children Exposed to Domestic & Sexual Violence Grant, 1670096-2020, as a result of an award from the U.S. Department of Justice. Funding supports crisis counseling, mental health services, and childcare and transportation assistance to families with children from birth to age 10 who have been exposed to domestic violence. The award period is from October 1, 2019 to September 30, 2022. There are no positions associated with this award and no Local Cash Match is required.

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Health Department

An increase of \$377,772 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On March 26, 2020 (AS 20217), an increase of \$30,000 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2020, as a result of a supplemental award from the Virginia Department of Health. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2019 through June 30, 2020. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On March 5, 2020 (AS 20200), an increase of \$62,008 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Breastfeeding Peer Counselor Program, 1710007-2020, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.
- On May 13, 2020 (AS 20241), an increase of \$127,468 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Breastfeeding Peer Counselor Program, 1710007-2021, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.
- On May 13, 2020 (AS 20242), an increase of \$17,000 to both revenues and expenditures was appropriated for the Sexually Transmitted Diseases, Hepatitis B and HIV Testing Grant, 1710008-2020, as the result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will support the performance of laboratory testing to control and prevent sexually transmitted diseases and their complications, as well as testing for hepatitis B and HIV. The grant period extends from January 1, 2020 to June 30, 2020. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On February 28, 2020 (AS 20186), an increase of \$24,000 to both revenues and expenditures was appropriated for the FDA Mentorship Program for Retail Program Standards Grant, 1710015-2020, as the result of an award from the National Association of County and City Health Officials. Funding will support expenses related to a mentoring program in which Fairfax County will be matched with other local jurisdictions and provide guidance on integrating Retail Program Standards into local health departments. There are no positions or Local Cash Match associated with this award.

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- On June 6, 2020 (AS 20257), an increase of \$14,688 to both revenues and expenditures was appropriated for the Tobacco Use Control grant, 1710018-2019, as a result of a supplemental award from Virginia Department of Health. Funding will support the coordination of tobacco control activities within the Region 2 Health Districts (Prince William, Loudoun, Fairfax, Arlington, and Alexandria) and assessments of tobacco control needs and current programs. This will include the promotion and implementation of tobacco control and cessation policies and programs in the community, working with healthcare providers to establish referral programs, and planning and participating in community coalitions, conferences, and trainings. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue funding this position once grant funding has expired. There is no Local Cash Match associated with this award.
- On February 28, 2020 (AS 20185), an increase of \$2,000 to both revenues and expenditures was appropriated for the Retail Standards Grant Program Project, 1710020-2020, from the reserve for anticipated awards. Funding will be used to complete third party verification audits of the FDA Retail Program Standards, which are necessary for credentialing the Fairfax County Food Safety Program. The grant period extends from January 13, 2020 to December 21, 2020. There are no positions associated with this award and no Local Cash Match is required.
- On March 2, 2020 (AS 20184), an increase of \$3,000 to both revenues and expenditures was appropriated for the Retail Standards Grant Program - Training Project grant, 1710021-2020, from the reserve for anticipated grant awards. Funding will be used for training related to food inspections and food safety for employees in the Fairfax County Food Safety Program. The grant period extends from January 13, 2020 to December 21, 2020. There are no positions associated with this award and no Local Cash Match is required.
- On March 2, 2020 (AS 20187), an increase of \$7,500 to revenues and expenditures was appropriated for the NACCHO to Build the Capacity of Local Medical Reserve Corps Units Grant, 1710029-2020, from the reserve for unanticipated grant awards. This pass-through funding from the U.S. Department of Health and Human Services will help to further build the capacity of the MRC unit and work towards National Incident Management System (NIMS) compliance. There are no positions or Local Cash Match associated with this award.
- On June 8, 2020 (AS 20256), an increase of \$90,108 to revenues and expenditures was appropriated for the Preventing and Controlling STDs, HIV, and HCV grant, 1710037-2020, as a result of an award from the Virginia Department of Health. Funding will be used to support the control and prevention of sexually transmitted diseases and their complications through case identification, partner notification, and active referrals for services and treatment. There are no positions associated with this award and no Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$418,076 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On June 6, 2020 (AS 20240), an increase of \$174,826 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2020, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health Developmental Services, provides services to individuals with serious mental illness or co-

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occurring substance use disorders who are homeless or at imminent risk of becoming homeless. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period is from September 1, 2019 through August 31, 2020. There is no Local Cash Match associated with this award.

- On May 31, 2020 (AS 20203), an increase of \$1,500 to both revenues and expenditures was appropriated for the Regional Educational, Assessment, Crisis Services and Habilitation (REACH) Grant, 1760025-2019, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. These funds support mobile crisis services, alternative placements and short-term crisis stabilization to divert individuals from unnecessary institutionalization. The funding period is July 1, 2019 through June 30, 2020. These funds will support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 7, 2020 (AS 20201), an increase of \$50,000 to both revenues and expenditures was appropriated for the VA State Opioid Response (SOR) Prevention grant, 1760057-2020, as a result of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2019 to September 30, 2020. No positions are associated with this award and no Local Cash Match is required.
- On February 21, 2020 (AS 20155), an increase of \$45,000 to both revenues and expenditures was appropriated for the Behavioral Health Docket – Virginia Supreme Court Grant, 1760060-2020, as a result of an award from the Virginia Supreme Court. This grant provides funding to divert consumers with behavioral health needs from incarceration and/or repeat court appearances. The funding period is July 1, 2019 through June 30, 2020. No positions are associated with this award and no Local Cash Match is required.
- On May 30, 2020 (AS 20253), an increase of \$8,000 to both revenues and expenditures was appropriated for the Regional Systems Transformation, Excellence, and Performance (STEP-VA) Outpatient Services Grant, 1760062-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant funds outpatient services for individuals served by the Fairfax-Falls Church Community Services Board in order to build capacity through regional collaborations. The grant period is from July 1, 2019 to June 30, 2020. No positions are associated with this award and no Local Cash Match is required.
- On June 6, 2020 (AS 20237), an increase of \$6,500 to both revenues and expenditures was appropriated for the Northern Virginia Peer Support Professionals Conference grant, 1760063-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding is to support the efforts of hosting a Peer Support Professionals Conference in Northern Virginia. The grant period is from February 14, 2020 to September 30, 2020. No positions are associated with this award and no Local Cash Match is required.
- On June 6, 2020 (AS 20238), an increase of \$100,000 to both revenues and expenditures was appropriated for the SUD Medication Assisted Treatment (MAT) grant, 1760064-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding is for the administration of medication at the Adult Detention Center in an effort to combat

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substance abuse relapses. The grant period is from July 1, 2019 to June 30, 2020. No positions are associated with this award and no Local Cash Match is required.

- On June 6, 2020 (AS 20239), an increase of \$32,250 to both revenues and expenditures was appropriated for the Mental Health Outpatient Services grant, 1760065-2020, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding is to be used to support mental health services programs. The grant period is from July 1, 2019 to June 30, 2020. No positions are associated with this award and no Local Cash Match is required.

Department of Neighborhood and Community Services

An increase of \$5,550,794 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On February 28, 2020 (AS 20197), an increase of \$42,300 to revenues and expenditures was appropriated for The Joey Pizzano Memorial Fund Grant, 1790008-2020, as a result of an award from the Joey Pizzano Memorial Fund. This grant enables the Department of Neighborhood and Community Services to conduct swimming and water safety programs for individuals with disabilities. The program's goals include teaching individuals how to be safe in and around the water and developing new leisure activities for beginning swimmers with the support of one-on-one volunteers. There are no positions associated with this award and no Local Cash Match is required.
- On March 3, 2020 (AS 20188), an increase of \$5,505,994 to revenues, expenditures and Local Cash Match was appropriated for the Virginia Preschool Initiative Grant, 1790025-2020, from the reserve for anticipated grant awards. The Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. The Local Cash Match requirement of \$325,000 was available from the Local Cash Match reserve for anticipated grant awards. This award will continue to support 6/6.0 FTE grant positions for the period July 1, 2019 through June 30, 2020. The County is under no obligation to continue funding these positions when the grant funding expires.
- On April 17, 2020 (AS 20215), an increase of \$2,500 to revenues and expenditures was appropriated for the 2020 Census - Local Outreach Initiatives Grant, 1790038-2020, as a result of an award from the Office of the Secretary of the Commonwealth. In order to improve the participation of all Virginians in the 2020 Census, the Governor established the Virginia Complete Count Commission and authorized funding for local jurisdictions for Census outreach initiatives, including education and preparation activities. Funding provided to Fairfax County will be used to print Census posters and rent advertising space to display the posters in 100 Fairfax County Connector bus shelters located throughout the County in hard to count areas. The posters, which will be printed in Spanish and English, will explain the importance of and encourage residents to complete the Census. There are no positions associated with this award and no Local Cash Match is required.

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Juvenile and Domestic Relations District Court

An increase of \$25,000 was appropriated to revenues and expenditures for the Juvenile and Domestic Relations District Court as a result of the following adjustment:

- On April 17, 2020 (AS 20227), an increase of \$25,000 to both revenues and expenditures was appropriated for the CBT Training & Mailings-JJDP - Title II Grant, 1810017-2020, as a result of an award from the Virginia Department of Criminal Justice Services. The grant will fund the production and mailing of the Community Survey as well as Cognitive Behavioral Therapy Training for residential staff. There are no positions associated with this award and no Local Cash Match is required.

General District Court

An increase of \$792,809 was appropriated to revenues and expenditures for the General District Court as a result of the following adjustments:

- On May 22, 2020 (AS 20250), an increase of \$1,959 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2020, as a result of a supplemental award from the Virginia Department of Criminal Justice Services (DCJS). The DCJS, under Community Corrections and Pretrial Services, mandates funding for pretrial and misdemeanor probation community supervision services. The funding will continue to support 8/8.0 FTE grant positions from July 1, 2019 through June 30, 2020. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 9, 2020 (AS 21002), an increase of \$790,850 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2021, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding will continue to support 8/8.0 FTE grant positions from July 1, 2020 through June 30, 2021. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.

Unclassified Administrative Expenses (Nondepartmental)

An increase of \$389,541 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On June 30, 2020 (AS 20281), an increase of \$389,541 to expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining current year Local Cash Match that was not appropriated to grants but is still needed to address grant Local Cash Match requirements in later fiscal years.

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Police Department

An increase of \$125,644 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustment:

- On February 28, 2020 (AS 20199), an increase of \$125,644 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2020, as a result of an award from the U.S. Department of Justice. This funding supports a broad range of activities to prevent and control crime, and to improve the criminal justice system. These funds will be used for a White Phosphorus Night Vision Goggle System for the Canine Unit. The time period for this award is October 1, 2018 through September 30, 2022. No positions are supported by this grant and no Local Cash Match is required.

Fire and Rescue Department

An increase of \$4,908,151 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On May 31, 2020 (AS 20106), an increase of \$3,891,654 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2020, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenue may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 11/10.5 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On May 18, 2020 (AS 20244), an increase of \$915,157 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2019. The Virginia Department of Health, Office of Emergency Medical Services Four-for-Life Program is funded from the \$4 fee included as part of the annual Virginia motor vehicle registration. Funds are set aside by the state for local jurisdictions for emergency medical services purposes including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. Funds are allocated based on the vehicle registrations processed in each locality. These funds do not support any positions and no Local Cash Match is required.
- On March 16, 2020 (AS 20212), an increase of \$17,507 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2018, as a result of a supplemental award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.

FEDERAL/STATE GRANT FUND

Attachment IV

- On March 16, 2020 (AS 20211), an increase of \$83,833 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2019, as a result of a supplemental award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.

Emergency Preparedness

An increase of \$76,000 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustment:

- On March 4, 2020 (AS 20192), an increase of \$76,000 to both revenues and expenditures was appropriated for the Swiftwater/Flood Rescue Team grant, 1HS0090-2019, as a result of an award from the Virginia Department of Emergency Management. These pass through funds from the U.S. Department of Homeland Security will be used to purchase swift water rescue gear for team members. No positions are associated with this award and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment IV

FUND STATEMENT

Fund 50000, Federal/State Grant Fund

	FY 2020 Estimate	FY 2020 Actual	Increase (Decrease) (Col. 2-1)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	\$45,039,238	\$45,039,238	\$0	\$742,264	\$40,227,624	\$39,485,360
Revenue:						
Federal Funds	\$211,329,424	\$63,232,452	(\$148,096,972)	\$0	\$172,126,358	172,126,358
State Funds	119,035,047	43,426,803	(75,608,244)	0	89,570,875	89,570,875
Other Revenue	6,267,557	8,440,636	2,173,079	0	504,311	504,311
Other Match	510,000	0	(510,000)	0	510,000	510,000
Reserve for Estimated Grant Funding	15,672,187	0	(15,672,187)	115,420,883	114,630,033	(790,850)
Total Revenue	\$352,814,215	\$115,099,891	(\$237,714,324)	\$115,420,883	\$377,341,577	\$261,920,694
Transfers In:						
General Fund (10001)						
Local Cash Match	\$4,432,654	\$3,781,641	(\$651,013)	\$0	\$0	\$0
Reserve for Estimated Local Cash Match	0	651,013	651,013	4,432,654	4,432,654	0
Total Transfers In	\$4,432,654	\$4,432,654	\$0	\$4,432,654	\$4,432,654	\$0
Total Available	\$402,286,107	\$164,571,783	(\$237,714,324)	\$120,595,801	\$422,001,855	\$301,406,054
Expenditures:						
COVID-19 Funding	\$3,669,701	\$1,093,848	(\$2,575,853)	\$0	\$2,575,853	\$2,575,853
COVID-19 FEMA Public Assistance	\$0	\$10,413,566	10,413,566	0	\$19,586,434	19,586,434
Emergency Preparedness ²	\$20,714,975	\$10,217,184	(10,497,791)	0	\$10,383,330	10,383,330
Economic Development Authority	5,750,000	0	(5,750,000)	0	5,750,000	5,750,000
Dept. of Housing and Community Development	3,551,807	1,988,481	(1,563,326)	0	1,529,896	1,529,896
Office of Human Rights	707,137	230,867	(476,270)	0	476,270	476,270
Department of Transportation	178,778,829	13,668,258	(165,110,571)	0	164,326,851	164,326,851
Fairfax County Public Library	4,025	3,362	(663)	0	638	638
Department of Family Services	26,669,349	15,450,849	(11,218,500)	0	11,550,061	11,550,061
Health Department	6,308,137	4,677,362	(1,630,775)	0	1,578,557	1,578,557
Office to Prevent and End Homelessness	1,516,909	1,048,994	(467,915)	0	467,915	467,915
Fairfax-Falls Church Community Svcs Board	52,882,723	20,831,489	(32,051,234)	0	45,338,536	45,338,536
Office of Strategy Management	990,758	376,619	(614,139)	0	614,139	614,139
Dept. Neighborhood and Community Svcs	32,548,358	29,925,885	(2,622,473)	0	2,758,442	2,758,442
Circuit Court and Records	8,282	0	(8,282)	0	8,282	8,282
Juvenile and Domestic Relations District Court	343,530	189,369	(154,161)	0	154,151	154,151
Commonwealth's Attorney	72,454	14,607	(57,847)	0	57,846	57,846
General District Court	945,245	854,116	(91,129)	0	834,422	834,422
Police Department	7,347,236	2,121,907	(5,225,329)	0	5,317,068	5,317,068
Office of the Sheriff	426,472	0	(426,472)	0	426,472	426,472
Fire and Rescue Department	32,680,093	11,217,705	(21,462,388)	0	18,974,928	18,974,928
Department of Public Safety Communications	500,132	16,586	(483,546)	0	34,414	34,414
Department of Animal Sheltering	114,658	3,105	(111,553)	0	111,553	111,553
Unclassified Administrative Expenses	25,013,033	0	(25,013,033)	119,853,537	128,403,533	8,549,996
Total Expenditures	\$401,543,843	\$124,344,159	(\$277,199,684)	\$119,853,537	\$421,259,591	\$301,406,054
Total Disbursements	\$401,543,843	\$124,344,159	(\$277,199,684)	\$119,853,537	\$421,259,591	\$301,406,054
Ending Balance ³	\$742,264	\$40,227,624	\$39,485,360	\$742,264	\$742,264	\$0

FY 2020 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment IV

¹ The *FY 2021 Revised Budget Plan* Beginning Balance reflects \$14,443,927 in Local Cash Match carried over from FY 2020. This includes \$5,103,082 in Local Cash Match previously appropriated to agencies but not yet expended, \$5,140,250 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

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

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

**ATTACHMENT V:
OTHER FUNDS DETAIL**

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve \$45,698,062

FY 2021 expenditures are recommended to increase \$45,698,062 to appropriate the full balance of the fund. The increase is due to \$31,207,664 from the carryover of unexpended project balances and the unspent appropriated reserve, an additional \$236,420 from Investment Interest revenue earned by the fund in FY 2020, \$150,000 in anticipated interest earnings in FY 2021, and \$14,103,978 representing the full General Fund transfer into the fund in FY 2021. FY 2021 expenditures reflect \$2,108,560 in remaining balances previously appropriated to approved projects and appropriated reserve of \$43,589,502 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 2021, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements.

FY 2020 actual expenditures reflect a decrease of \$31,207,664, or 91.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$34,215,003. This variance is due to unexpended project balances of \$2,108,560 and the balance of the Appropriated Reserve of \$29,099,104, representing funds not yet allocated by the Board of Supervisors. This funding is carried over into FY 2021.

Actual revenues in FY 2020 total \$236,420, an increase of \$236,420 over the FY 2020 estimate of \$0 due to unanticipated Investment Interest revenue allocation to the fund.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$0.

Fund 10040, Information Technology Fund \$50,935,836

FY 2021 expenditures are recommended to increase \$50,935,836 due to primarily to the carryover of unexpended project balances of \$39,650,477. The remaining increase of \$11,285,359 is the result of a General Fund Transfer of \$10,000,000 to support continuing and new IT projects and \$1,285,359 associated with revenues. Adjustments related to revenue include an increase of \$283,372 in interest income above the amount anticipated and the appropriation of revenues in FY 2020, \$624,285 in Development Process Technology Surcharges, \$223,630 in State Technology Trust Fund revenue, \$185,650 in CPAN revenue, \$63,396 in Land Records fees, and \$105,026 in Electronic Summons revenues. These revenue increases are partially offset by a decrease of \$200,000 in anticipated revenues from interest in FY 2021.

FY 2020 Actual Expenditures reflect a decrease of \$39,650,477, or 72.3 percent, from the *FY 2020 Revised Budget Plan* allocation of \$54,827,593, reflecting unexpended project balances carried over into FY 2021.

Actual revenues in FY 2020 total \$3,506,167, an increase of \$1,485,359, or 73.5 over the *FY 2020 Revised Budget Plan* estimate of \$2,020,808, 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.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$0.

OTHER FUNDS DETAIL

The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Automated Board Meeting Records (2G70-011-000)	\$100,000	Support for updates, revisions, auto notifications, online scheduling, and automated document conversions for more efficient distribution of meeting materials to Board members and the public.
CCR Case Management System (2G70-021-000)	249,046	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.
CCR Court Automated Recording System (2G70-022-000)	223,630	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Commonwealth Attorney Technology Refresh Project (IT-000015)	180,000	Supports continued improvements to the Office Commonwealth Attorney's case management system, eProsecutor, to improve citizens' access to Courts, facilitate trials and hearings and to allow for courts to share common resources.
Courtroom Technologies (2G70-034-000)	630,000	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.
DIT Tactical (2G70-015-000)	296,227	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
Department of Tax Administration (DTA) Customer Relationship Management (CRM) (IT-000040)	300,000	This project supports the expansion of customer relationship management (CRM) solutions to several DTA business units and processes for revenue capture, investigations, audits, taxpayer inquiries, and assistance.
Development Process IT Upgrade and Replacement (IT-000037)	624,285	Available balances will support future IT upgrades and replacements of land development technologies.
DTA Field Mobile Project (IT-000041)	200,000	This project provides for DTA appraisers full field editing of residential and commercial property data using an interface designed for mobile devices.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
eGov Programs (2G70-020-000)	550,000	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 Courtroom Scheduling (2G70-067-000)	105,026	Balances will continue to provide for maintenance and support the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	700,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Data Analytics and Innovation (IT-000034)	650,000	Supports implementation of an enterprise analytics platform, data warehouse, and dashboards. This project will also support the County's strategic plan across all nine priority areas with technology innovations such as Internet of Things, Artificial Intelligence, Predictive analytics, etc.
Enterprise Document Management (IT-000017)	400,000	Supports the ongoing migration of additional county agencies from legacy document management systems to Open Text.
Facilities Maintenance Management (2G70-040-000)	225,000	Supports the next phase of the facilities management system using the Service Now platform.
FCPA Facilities Management System (IT-000042)	250,000	Supports the implementation of a new integrated Asset Management System for Fairfax County Park Authority.
Fire Station Alerting Technology (2G70-050-000)	(285,947)	This project is complete, and the balance is reallocated to support other initiatives.
Fund Optimization Reserve (2G70-017-000)	(326)	This project is complete, and the balance is reallocated to support other initiatives.
Geospatial Initiatives (IT-000028)	535,000	Supports the acquisition and specialized services for Oblique Imagery, essential updates to the Planimetric data; LIDAR for elevation data, especially for the Department of Public Works and Environmental Services (DPWES) and Land Development Services (LDS), and the Master Address Repository (MAR) which needs to be brought into current technology and tightly integrated with spatial information.
Hana Database and Fiori (IT-000044)	400,000	Supports the upgrade and migration from Oracle database to SAP Hana Database. Fiori mobility is a set of applications for the most frequently used SAP functions such as workflow approvals, information access, and self-service tasks for desktop and mobile devices.
Integrated Health and Human Services Technology (IT-000025)	1,500,000	Supports the ongoing Integrated Health and Human Services (HHS) IT initiative. Planned work in FY 2021 includes financial and case management development aligned with the HHS IT Road Map.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
IT Training (2G70-006-000)	83,372	Supports ongoing required technical tracking.
Load Runner (IT-000045)	300,000	This project provides the ability to test scripts for various new and existing County business applications (SAP, Tax applications, etc.) with automated testing that replaces time consuming manual testing processes.
PCI Compliance (IT-000046)	25,000	Supports Payment Card Industry (PCI) data security standards compliance efforts in County agencies.
PLUS Project (IT-000019)	1,555,000	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.
Remote Access (2G70-036-000)	100,000	Supports secure remote access to County systems for telework, COOP, and ongoing related technology enhancements.
Retirement of Legacy Systems (2G70-053-000)	(9,954)	This project is complete, and the balance is reallocated to support other initiatives.
SHO Jail Management System (IT-000047)	300,000	This project will replace the legacy Sheriff Inmate Management System (SIMS), which is approaching end of life.
Volunteer Management System (2G70-055-000)	400,000	Supports recruitment and management of volunteers and reporting of volunteer contributions to County agencies.
Total	\$11,285,359	

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service

\$4,023,430

FY 2021 expenditures are recommended to increase \$4,023,430 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2021 - FY 2025 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2030).

FY 2020 actual expenditures reflect a decrease of \$4,276,908, or 1.3 percent, from the *FY 2020 Revised Budget Plan* amount of \$338,090,466. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2020 total \$2,826,522, a decrease of \$253,478, or 8.2 percent, from the FY 2020 estimate of \$3,080,000 primarily due to lower than anticipated Build America Bonds interest subsidy.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$0.

FY 2020 Carryover Review

OTHER FUNDS DETAIL

Capital Project Funds

Fund 30000, Metro Operations and Construction

\$3,260,743

FY 2021 expenditures are recommended to increase by \$3,260,743 due to an increase in capital subsidy requirements from the estimate included in the FY 2021 Adopted Budget Plan.

Metro CARES Funding – Operating Subsidy Requirements

On April 2, 2020, the Metro Board approved an operating budget that recommended a Fairfax County operating subsidy of \$172.3 million, which also included Silver Line Phase 2 operational and start-up monies. Following Metro's receipt of CARES Act funding, the Metro Board on May 14, 2020, approved a revised FY 2021 Operating Budget that included a \$135 million reduction to all jurisdictions' operating subsidy requirements. The County's operating subsidy was reduced by \$18.4 million to \$153.9 million, including Silver Line Phase 2 costs. The County's FY 2021 Adopted Budget Plan had included an operating subsidy of \$160.5 million, as the Silver Line Phase 2 start-up costs were originally anticipated to be funded with one-time funds as part of the *FY 2020 Carryover Review*.

Metro CARES Funding - Transit Systems

In addition to reducing operating subsidy requirements to local jurisdictions in FY 2021, the Metro Board on April 23, 2020 agreed to provide a portion of their CARES funding to support regional transit systems. As a result, the County will receive \$26,300,000 in CARES Act credits allocated by Metro to support the County's transit system. These credits can be used toward capital, operating, and other transit-related expenses to prevent, prepare for, and respond to the COVID-19 pandemic, including the loss of passenger fare revenues. The CARES credits will be held at the Northern Virginia Transportation Commission (NVTC) until spent and, as part of the *FY 2020 Carryover Review*, \$8,000,000 of these credits are appropriated in Fund 40000, County Transit Systems, to offset an anticipated reduction in Fairfax Connector fare revenue. The remaining \$18,300,000 will be held in reserve for future years or unanticipated issues related to the COVID-19 pandemic in Fund 40000.

FY 2021 revenues are recommended to decrease by \$29,904,495. This is due primarily to the County's receipt of CARES credit cited previously which allows for a reduction of \$32,886,166 in the annual state aid and gas tax contribution for Fairfax County's share of its WMATA subsidy for FY 2021. This is offset by an increase of \$2,981,671 in County Bond Sale proceeds to address the increased capital subsidy requirement for FY 2021.

FY 2020 actual expenditures reflect a decrease of \$79,072, or 0.1 percent, from the *FY 2020 Revised Budget Plan* amount of \$93,034,330. The balance is primarily attributable to increases in State Aid and Gas Tax and Northern Virginia Transportation Commission (NVTC) Interest on Balances available to offset subsidy requirements.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$0.

Fund 30010, General Construction and Contributions

\$160,048,014

FY 2021 expenditures are recommended to increase \$160,048,014 due to the carryover of unexpended project balances in the amount of \$154,850,571 and an adjustment of \$5,197,443. This adjustment includes an increase to the General Fund transfer of \$5,602,759, including: \$605,000 to provide funding for the Park Authority to maintain 44 additional Fairfax County Public Schools synthetic turf fields, \$10,648 to support the Strike Force Blight Abatement Program, \$350,000 to support improvements to outdoor basketball and tennis courts at David R. Pinn Community Center, and \$4,637,111 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades.

The adjustment also includes the appropriation of \$353,569 in revenues received in FY 2020, including: \$42,002 in interest earnings from EDA bonds associated with the Lewinsville redevelopment project, \$18,466 in Emergency Directive Program revenue, \$6,812 in Grass Mowing Directive Program revenue, \$226,121 in Developer Streetlights Program revenue, \$58,284 in Minor Streetlight Upgrades Program revenue, and \$1,884 in developer contributions. In addition, a transfer of \$750,664 from Fund 30080, Commercial Revitalization Program is included based on the closure of Fund 30080 and the consolidation of all Revitalization projects in Fund 30010 and a transfer of \$1,500,000

FY 2020 Carryover Review

OTHER FUNDS DETAIL

from Fund 40040, Fairfax-Falls Church Community Services Board, to support space utilization improvements at two Human Services facilities.

These increases are partially offset by a transfer out of \$1,588,292 to Fund 30015, Environmental and Energy Program, to consolidate all Energy and Environmental Projects into the newly created fund; a transfer out of \$1,000,000 to Fund 30060, Pedestrian Walkway Improvements, to support approximately 460 miles of walkways and 68 pedestrian bridges; and a decrease of \$421,238 to the appropriation in the Massey Building Demolition project to offset lower than anticipated Athletic Service Fee revenue due to the closure of gyms and fields across the County as a result of COVID-19. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Fields – Park Maintenance at FCPS (2G51-001-000)	\$605,000	Increase necessary to provide funding for the Fairfax County Park Authority (FCPA) to maintain 44 additional Fairfax County Public Schools (FCPS) synthetic turf fields as approved by the Board of Supervisors as part of the <i>FY 2019 Carryover Review</i> . Full year funding of \$1.21 million will be required in FY 2021 and is recommended to be funded jointly by the County and FCPS. The Park Authority currently maintains all other Park Authority and Fairfax County Public Schools rectangular fields and the vast majority of diamond fields in their athletic field maintenance program. The transfer of maintenance responsibilities to FCPA for these 44 FCPS synthetic turf fields improves continuity, provides equity in maintenance, and brings the school fields into an established field safety testing program. This change in maintenance responsibilities began at the end of the FCPS fall athletic season in FY 2020. This funding will be supported by a transfer from the General Fund.
Capital Projects – Dranesville District (ST-000005)	504	Increase necessary to appropriate developer contribution revenues received in FY 2020.
Capital Projects – Lee District (ST-000007)	591	Increase necessary to appropriate developer contribution revenues received in FY 2020.
Capital Projects – Providence District (ST-000010)	790	Increase necessary to appropriate developer contribution revenues received in FY 2020.
Capital Sinking Fund for County Roads (RC-000001)	772,852	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization. Staff is recommending a shift in the allocation percentages for FY 2021 to address a growing need for walkway reinvestment funds. In the last several years, walkways that were originally in fair condition have

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		deteriorated to very poor condition. In addition, walkway projects which include pedestrian bridges and retaining walls have resulted in a significant increase in project costs. The specific allocation recommended for FY 2021 includes: 55 percent for FMD, 20 percent for Parks, 5 percent for County-Owned Roads, and 15 percent for Walkways, and 5 percent for revitalization.
Capital Sinking Fund for Parks (PR-000108)	3,091,407	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park properties. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 20 percent for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	772,852	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 5 percent for revitalization.
Community Center Courts Renovations (CC-000017)	350,000	Increase necessary to resurface and provide improvements to outdoor basketball and tennis courts at the David R. Pinn Community Center. In order to ensure the safety and usability of the courts, a repair and replacement schedule has been created for existing courts. For exterior courts, this includes resurfacing each court every four years and complete replacement of each court every 12 years. The average lifespan of an exterior court is 10-15 years depending on the level of use, weather conditions, and other external/environmental factors. Funding has been made available through FY 2020 balances in the Department of Neighborhood and Community Services.
Contingency - General Fund (2G25-091-000)	(75,000)	Decrease due to a transfer to project 2G25-100-000, Herndon Monroe Area Development Study.
CSB Facility Retrofits (HS-000038)	1,500,000	Increase necessary to support space utilization improvements at Human Services facilities to more strategically create space for new staff, clear underutilized spaces, create additional treatment rooms and reduce the time to treatment for clients. Funding is available to be transferred from Fund 40040, Fairfax-Falls Church Community Services Board based on year-end available balances.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Developer Street Light Program (2G25-024-000)	226,121	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2020. 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.
EIP - Energy Education and Outreach (2G02-021-000)	(319,723)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project 2G02-030-000, Community – EAF.
EIP - Environmental Initiatives (2G02-001-000)	(824,896)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to several projects in Fund 30015.
EIP - Invasive Plant Removal (2G51-032-000)	(164,746)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Fund 30015, Project 2G51-046-000, EIP - FCPA - IMA Program.
EIP - Meadow Restorations (PR-000117)	(12,068)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Fund 30015, Project PR-000131, EIP - FCPA - Meadow Restorations.
EIP - Parks Lighting and Energy Retrofits (PR-000067)	(266,859)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Fund 30015, Project PR-000135, Energy - FCPA – Lighting.
Emergency Directive Program (2G25-018-000)	18,466	Increase necessary to appropriate revenue received in FY 2020 associated with collections from homeowners, banks, or settlement companies, for the abatement services for 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.
Grass Mowing Directive Program (2G97-002-000)	6,812	Increase necessary to appropriate revenue received in FY 2020 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.
Herndon Monroe Area Development Study (2G25-100-000)	75,000	Increase necessary to incorporate affordable housing options into the current master plan development studies.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Lewinsville Redevelopment (HS-000011)	42,002	Increase necessary to appropriate interest revenue earned on Economic Development Authority 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.
Massey Building Demolition (GF-000023)	(421,238)	Decrease necessary to offset lower than anticipated Athletic Service Fee Revenue in FY 2020. Athletic Service Fee revenue totaled \$1,053,762 representing a shortfall of \$421,238 due to the closure of gyms and fields across the County as a result of COVID-19. The closures required fee refunds that had already been paid for the Spring and Summer seasons prior to COVID-19, and additional revenue was not collected until the last two weeks of the year after fields were reopened
Minor Streetlight Upgrades (2G25-026-000)	58,284	Increase necessary to appropriate revenues received in FY 2020.
Reinvestment and Repairs to County Roads (2G25-021-000)	(1,000,000)	Decrease necessary to transfer funding to the Project 2G25-057-000, Reinvestment and Repair for County Walkways in Fund 30060. The walkway program includes approximately 460 miles of walkways and 68 pedestrian bridges that are disproportionately higher than the 12 miles of roads currently maintained by the County.
Revitalization – Mason District (CR-000014)	390,890	Increase due to a transfer from Fund 30080, Commercial Revitalization Program. All projects in this fund have been completed and final revenue reimbursements have been received. The closure of Fund 30080 will allow for the consolidation of all funds into revitalization area projects in Fund 30010
Revitalization – McLean (CR-000012)	143,427	Increase due to a transfer from Fund 30080, Commercial Revitalization Program. All projects in this fund have been completed and final revenue reimbursements have been received. The closure of Fund 30080 will allow for the consolidation of all funds into revitalization area projects in Fund 30010
Revitalization - Richmond Highway (CR-000013)	47,623	Increase due to a transfer from Fund 30080, Commercial Revitalization Program. All projects in this fund have been completed and final revenue reimbursements have been received. The closure of Fund 30080 will allow for the consolidation of all funds into revitalization area projects in Fund 30010

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Revitalization – Springfield (CR-000011)	168,704	Increase due to a transfer from Fund 30080, Commercial Revitalization Program. All projects in this fund have been completed and final revenue reimbursements have been received. The closure of Fund 30080 will allow for the consolidation of all funds into revitalization area projects in Fund 30010
Strike Force Blight Abatement (2G97-001-000)	10,648	Increase necessary to appropriate zoning violation revenues that have exceeded the base revenue associated with the Strike Force Blight Abatement project. As part of the <u>FY 2009 Adopted Budget Plan</u> budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. The adjustment amount is associated with FY 2020 actual revenues received as well as a reconciliation of revenue received in previous years. 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.
Total	\$5,197,443	

Fund 30015, Environmental and Energy Program**\$15,361,604**

FY 2021 expenditures are recommended to increase \$15,361,604 due to several transfers into this fund. A General Fund transfer in the amount of \$7,050,000 in support of the Operational Energy Strategy includes \$4,500,000 to support the third-year investment in the energy efficiency improvements, \$750,000 to support electric vehicle (EV) charging stations, and \$1,800,000 to support the LED streetlight conversion plan. In addition, a transfer of \$1,588,292 from Fund 30010, General Construction and Contributions, and a transfer of \$6,723,312 from Fund 30020, Infrastructure Replacement and Upgrades, are included to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Community – CECAP (2G02-033-000)	\$575,740	Increase due to a transfer from Fund 30020, Infrastructure Upgrades and Replacement, to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
Community – EAF (2G02-030-000)	319,723	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
Community - NVSWCD Intern Program (2G02-031-000)	7,115	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency (2G02-034-000)	168,281	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - DPMM - Green Intern (2G02-028-000)	10,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FCPA - Bike to Parks Pilot (PR-000140)	60,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FCPA - IMA Program (2G51-046-000)	414,746	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program as well as a reallocation from Project 2G02-029-000, Parks Invasive Management Area Program to reflect all IMA funding in one project.
EIP - FCPA - Meadow Restorations (PR-000131)	12,068	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FCPA - Sully Woodlands Center (PR-000139)	250,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FCPA - Watch the Green Grow (2G51-045- 000)	41,500	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FCPA - Water Smart Controls (PR-000138)	138,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - FMD - Natural Landscaping (GF-000058)	75,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
EIP - NVSWCD CAP Program (2G02-036-000)	75,000	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
Energy - FCPA – Lighting (PR-000135)	266,859	Increase due to a transfer from Fund 30010, General Construction and Contributions to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.

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Project Name (Number)	Increase/ (Decrease)	Comments
OES - FCG - EV Charging Stations (GF-000063)	1,500,000	Increase due to a transfer of \$750,000 from Fund 30020, Infrastructure Upgrades and Replacement to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program as well as a transfer from the General Fund in the amount of \$750,000 to support EV stations. Funding will support the original plan to install EV stations at outdoor parking facilities; however, some of this funding will be redirected to support installations at County garages. Future funding will be required to both support the full cost of the garage installations as well as replace any funds used for garage installations that were originally intended for outdoor EV station locations.
OES - FCG - FMD Retrofits – (GF-000064)	6,466,553	Increase due to a transfer of \$1,966,553 from Fund 30020, Infrastructure Upgrades and Replacement to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program as well as a transfer from the General Fund in the amount of \$4,500,000 to support the third-year of a 10-year investment in the Fairfax County Operational Energy Strategy. On July 10, 2018, the Board of Supervisors adopted the Countywide Energy Strategy in order to support the County’s goal of reducing energy use 20 percent by 2029. The Energy Strategy promotes cost-effective, energy-efficient, innovative technologies, and an energy conscious culture that encourages strategic decisions with regard to energy consumption. Most of these projects include continuing the replacement of incandescent or fluorescent lighting with LED lighting, reducing water use at County facilities and optimizing building efficiency using building automations systems to control the operation of HVAC systems. All of these projects are designed to reduce greenhouse-gas emissions, lower utility bills for County buildings and promote an energy-conscious culture within the County’s workplace.
OES - FCG - LED Streetlights (GF-000065)	2,295,496	Increase due to a transfer of \$495,496 from Fund 30020, Infrastructure Upgrades and Replacement to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program as well as a transfer from the General Fund in the amount of \$1,800,000 to support the second year of a five-year 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 Light Emitting Diodes (LED) streetlights. Nearly 7,000 streetlights have been converted throughout the County to date with almost all allocated funds encumbered and committed for additional conversions. This conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. Conversion of these streetlights will remove 32.4 million pounds of CO2e annually, result in reduced maintenance costs, support higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are

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Project Name (Number)	Increase/ (Decrease)	Comments
		implemented. This Streetlight Conversion Plan supports the Board of Supervisor's Operational Energy Strategy Plan approved on July 10, 2018.
OES - FCPA - Lighting and Retrofits (PR-000136)	571,701	Increase due to a transfer from Fund 30020, Infrastructure Upgrades and Replacement to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
OES- FCG - Energy Contracts (ESCO) (2G02-035-000)	2,363,823	Increase due to a transfer from Fund 30020, Infrastructure Upgrades and Replacement to consolidate all Energy and Environmental Projects into Fund 30015, Environmental and Energy Program.
Parks Invasive Management Area Program (2G02-029-000)	(250,000)	Decrease due to a reallocation to Project 2G51-046-000, EIP - FCPA - IMA Program to reflect all IMA funding in one project.
Total	\$15,361,604	

Fund 30020, Infrastructure Replacement and Upgrades**\$46,211,582**

FY 2021 expenditures are recommended to increase \$46,211,582 due to the carryover of unexpended project balances in the amount of \$40,174,899 and an adjustment of \$6,036,683. This adjustment includes an increase to the General Fund transfer of \$12,315,375, including: \$2,414,007 to partially support infrastructure replacement and upgrades at County facilities in FY 2021, \$1,400,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$8,501,368 for the Capital Sinking Fund for Facilities in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. In addition, the adjustment includes the appropriation of revenues in the amount of \$444,620 received in FY 2020 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. These increases are partially offset by a Transfer Out of \$6,723,312 to Fund 30015, Environmental and Energy Program, to consolidate energy and environmental projects. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	\$8,501,368	Increase necessary to support prioritized critical infrastructure replacement and upgrades. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 55 percent for FMD.

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Project Name (Number)	Increase/ (Decrease)	Comments
Elevator/Escalator Replacement (GF-000013)	2,414,007	Increase necessary to partially support the replacement of the elevator system and equipment associated with three elevators at the Courthouse. Failures in the elevator equipment impact court operations and create safety concerns. The total cost of the replacement of the elevator system and equipment is estimated at \$2,500,000. Funding is available in the Sinking Fund reserve and the Emergency Systems Failures project to complete this project. Full funding to support the entire FY 2021 Infrastructure Replacement and Upgrades Program will be considered as part of the FY 2021 Mid-Year or Third Quarter Review.
Emergency Systems Failures (2G08-005-000)	1,400,000	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, 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 for unforeseen emergency repairs and, in combination with the remaining project balance, will provide for approximately \$5,000,000 in available funding at the beginning of FY 2021.
Energy Service Companies (ESCO) Contract (GF-000061)	(2,363,823)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project 2G02-035-000, OES – FCG – Energy Contracts (ESCO).
Energy Strategy - CECAP (2G02-026-000)	(575,740)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project 2G02-033-000, Community - CECAP.
Energy Strategy Program - EV Stations (GF-000049)	(750,000)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project GF-000063, OES – FCG - EV Charging Stations.
Energy Strategy Program – FMD (GF-000048)	(1,966,553)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project GF-000064, OES - FCG - FMD Retrofits.

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Project Name (Number)	Increase/ (Decrease)	Comments
Energy Strategy Program - Parks (PR-000123)	(571,701)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project PR-000136, OES - FCPA - Lighting and Retrofits.
Energy Strategy Program-LED Streetlights (GF-000050)	(495,496)	Decrease due to consolidation of Energy and Environmental Projects into Fund 30015, Environmental and Energy Program. The remaining balance in this project will be transferred to Project GF-000065, OES – FCG - LED Streetlights.
MPSTOC County Support for Renewal (2G08-008-000)	391,336	Increase necessary to appropriate revenues received in FY 2020. An amount of \$391,336 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 2020. 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 capital renewal 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	\$6,036,683	

Fund 30040, Contributed Roadway Improvements**\$40,492,449**

FY 2021 expenditures are recommended to increase \$40,492,449 due to the carryover of unexpended project balances in the amount of \$39,056,391 and other adjustments of \$1,436,058. This adjustment is based on actual revenue received in FY 2020 in the amount of \$626,787, and interest earnings of \$809,271. 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)	\$22,811	Increase necessary based on the appropriation of interest earnings received in FY 2020.
Countywide Developer Contributions (2G40-034-000)	497,714	Increase necessary based on the appropriation of interest earnings received in FY 2020.

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Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Center Developer Contributions (2G40-031-000)	177,610	Increase necessary based on the appropriation of \$50,000 in revenue received and \$127,610 in interest earnings received in FY 2020.
Reston Road (2G40-147-000)	550,000	Increase necessary based on the appropriation of revenue received in FY 2020.
Tysons Corner Developer Contributions (2G40-035-000)	187,149	Increase necessary based on the appropriation of \$26,013 in revenue received and \$161,136 in interest earnings received in FY 2020.
Tyson Grid of St Developer Contributions (2G40-057-000)	774	Increase necessary based on the appropriation of revenue received in FY 2020.
Total	\$1,436,058	

Fund 30050, Transportation Improvements**\$75,498,060**

FY 2021 expenditures are recommended to increase \$75,498,060 due to the carryover of unexpended project balances in the amount of \$73,362,380 and an adjustment of \$2,135,680. This adjustment includes the appropriation of bond premium associated with the January 2020 bond sale and streetlight revenues received in FY 2020 associated with Project 5G25-051-000, Stringfellow Road-2007. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Trail Improvements - 2014 (5G25-063-000)	\$1,000,000	Increase necessary to support ongoing and future Bike/Trail Improvement projects included in the 2014 Bond referendum and the Transportation Priorities Plan (TPP) adopted by the Board of Supervisors on January 28, 2014, and as amended on December 3, 2019.
Contingency – Bonds (5G25-027-000)	2,195,038	Increase necessary to appropriate bond premium received in FY 2020 in the amount of \$2,100,000 associated with the January 2020 bond sale and an adjustment in the amount of \$95,038 associated with project completions.
County-Maintained Bike/Trail Imp - 2014 (ST-000037)	1,500,000	Increase necessary to support ongoing and future County-maintained Bike/Trail Improvement projects included in the 2014 Bond referendum and the Transportation Priorities Plan (TPP) adopted by the Board of Supervisors on January 28, 2014, and as amended on December 3, 2019.
Lorton Rd/Route 123-2007 (5G25-053-000)	(27,300)	Decrease due to completion of this project.

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Project Name (Number)	Increase/ (Decrease)	Comments
Pedestrian Improvements–2014 (5G25-060-000)	1,500,000	Increase necessary to support ongoing and future Pedestrian Improvement projects included in the 2014 Bond referendum and the Transportation Priorities Plan (TPP) adopted by the Board of Supervisors on January 28, 2014, and as amended on December 3, 2019.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(3,905,000)	Decrease due to substantial completion of most of the projects included in the program. Additional reductions and transfers from this program will occur at future budget cycles.
Route 28 Widening (5G25-065-000)	(345,000)	Decrease due to substantial completion of this project.
Stringfellow Road-2007 (5G25-051-000)	(32,057)	Decrease due to completion of this project.
Traffic Calming Program (2G25-076-000)	250,000	Increase necessary to support higher than anticipated costs associated with the Traffic Calming projects.
Total	\$2,135,680	

Fund 30060, Pedestrian Walkway Improvements**\$5,370,070**

FY 2021 expenditures are recommended to increase \$5,370,070 due to the carryover of unexpended project balances in the amount of \$1,991,581 and an adjustment of \$3,378,489. This adjustment is required to appropriate developer contributions received in FY 2020 in the amount of \$59,934 for walkways in the Mt. Vernon District and Dranesville District. In addition, a transfer of \$1,000,000 is included from Fund 30010, General Construction and Contributions, Project 2G25-021-000, Reinvestment and Repairs to County Roads to support approximately 460 miles of walkways and 68 pedestrian bridges. Finally, \$2,318,555 is transferred from the General Fund for the Capital Sinking Fund for Walkways in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (ST-000042)	2,318,555	Increase necessary to support prioritized critical infrastructure replacement and upgrades for walkways. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization areas. The walkway program provides support for approximately 460 miles of walkways and 68 pedestrian bridges which is

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Project Name (Number)	Increase/ (Decrease)	Comments
		disproportionally higher than the 12 miles of roads currently maintained by the County. Based on critical requirements within the County's walkway program and funding needed to support the larger inventory of infrastructure, staff is recommending a shift in the allocation percentages from Roads to Walkway for FY 2021. The specific allocation recommended for FY 2021 includes: 55 percent for FMD, 20 percent for Parks, 5 percent for County-Owned Roads, 15 percent for Walkways, and 5 percent for revitalization.
Reinvestment and Repairs to County Walkways (2G25-057-000)	1,000,000	Increase necessary to support the reinvestment and repair requirements for County Walkways. The walkway program includes approximately 460 miles of walkways and 68 pedestrian bridges that are disproportionately higher than the 12 miles of roads currently maintained by the County. Funding is transferred from Fund 30010, General Construction and Contributions, Project 2G25-021-000, Reinvestment and Repairs to County Roads to support the Walkways requirements.
Walkways – Dranesville District (ST-000024)	54,490	Increase necessary to appropriate revenues received in FY 2020. Funding will support walkway improvements in the Dranesville District.
Walkways – Mt. Vernon District (ST-000028)	5,444	Increase necessary to appropriate revenues received in FY 2020. Funding will support walkway improvements in the Mt. Vernon District.
Total	\$3,378,489	

Fund 30070, Public Safety Construction**\$359,841,278**

FY 2021 expenditures are recommended to increase \$359,841,278 due to the carryover of unexpended project balances of \$358,106,700 and a net adjustment of \$1,734,578. The adjustment includes the appropriation of bond premium in the amount of \$1,000,000 associated with the January 2020 bond sale; the appropriation of insurance revenue in the amount of \$350,000 received in FY 2020 associated with the Edsall Fire Station project; the appropriation of interest revenue in the amount of \$229,708 received in FY 2020 associated with the Public Safety Headquarters project; the appropriation of proffer revenue in the amount of \$116,272 received in FY 2020 associated with the Fire Department's Emergency Vehicle Preemption Program; the appropriation of interest revenue in the amount of \$36,877 received in FY 2020 associated with the Scotts Run Fire Station project; and the appropriation of revenue in the amount of \$1,721 received in FY 2020 associated with the Herndon Fire Station project. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
AV Replacement to EOC (OP-000006)	(\$6,127)	Decrease due to project completion.

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Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (2G25-061-000)	1,000,000	Increase necessary to appropriate bond premium received in FY 2020 associated with the January 2020 bond sale.
Contingency – General Fund (2G25-096-000)	6,127	Increase due to adjustments noted above.
Edsall Fire Station - 2015 (FS-000017)	350,000	Increase necessary to appropriate insurance revenue received in FY 2020. This revenue is associated with damage that was sustained to one of the Edsall Fire Station vehicle bays in 2017. This insurance claim funding will help offset the costs of the renovation project.
Herndon Fire Station-2012 (FS-000006)	1,721	Increase necessary to appropriate revenue received in FY 2020. Funding was received from the Town of Herndon to support landscaping improvements at the Herndon Fire Station.
Public Safety Headquarters (PS-000006)	229,708	Increase necessary to appropriate interest revenue received in FY 2020 and earned on Economic Development Authority (EDA) bonds issued to finance the Public Safety Headquarters (PSHQ) project. These interest earnings are 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 warranty period for the PSHQ project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service.
Scotts Run Fire Station Proffer Contributions (FS-000079)	36,877	Increase necessary to appropriate interest revenue received in FY 2020 associated with the Scotts Run Fire Station project. As part of the redevelopment of the Tysons area, the County established a proffer with a private developer for a new Scotts Run Fire Station in the eastern part of Tysons. The proffers will provide the majority of the funding for the design and construction of the facility. Any interest accumulated on the proffer funding is then allocated to the project.
Traffic Light Preemptive Devices (PS-000008)	116,272	Increase necessary to appropriate proffer revenue received in FY 2020 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 safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of \$511,362 has been received for this initiative.
Total	\$1,734,578	

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Fund 30080, Commercial Revitalization Program**(\$922,197)**

FY 2021 expenditures are recommended to decrease \$922,197 due to the closure of this fund. All projects in this fund have been completed and final revenue reimbursements of \$32,611 have been received. Therefore, both revenues and expenditures are reduced by \$171,553, leaving remaining project balances totaling \$750,644. These balances will be transferred to Fund 30010, General Construction and Contributions, to existing Revitalization area projects. The closure of Fund 30080 will allow for the consolidation of all funds into revitalization area projects in Fund 30010. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Annandale Streetscape (CR-000002)	(\$166,520)	Decrease due to project completion. The remaining balance in this project will be transferred to Fund 30010, Project CR-000014, Revitalization – Mason District.
Baileys Crossroads Streetscape (CR-000003)	(224,369)	Decrease due to project completion. The remaining balance in this project will be transferred to Fund 30010, Project CR-000014, Revitalization – Mason District.
McLean Streetscape (CR-000004)	(314,980)	Decrease due to project completion. Both revenue and expenditures in this project are reduced by \$171,553, leaving a balance of \$143,427. The remaining balance in this project will be transferred to Fund 30010, Project CR-000012, Revitalization - McLean.
Route 1 Streetscape (CR-000005)	(47,623)	Decrease due to project completion. The remaining balance in this project will be transferred to Fund 30010, Project CR-000013, Revitalization - Richmond Highway.
Springfield Streetscape Phase I (CR-000001)	(168,704)	Decrease due to project completion. The remaining balance in this project will be transferred to Fund 30010, Project CR-000011, Revitalization – Springfield.
Total	(\$922,197)	

Fund 30090, Pro Rata Share Drainage Construction**\$3,228,301**

FY 2021 expenditures are recommended to increase \$3,228,301 due to the carryover of unexpended project balances in the amount of \$490,920 and an adjustment of \$2,737,381 to appropriate pro rata share revenues received during FY 2020. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed (SD-000040)	\$2,737,381	Increase necessary to appropriate revenues received during FY 2020. 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

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Project Name (Number)	Increase/ (Decrease)	Comments
		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.
Total	\$2,737,381	

Fund 30300, Affordable Housing Development and Investment
\$44,271,021

FY 2021 expenditures are recommended to increase \$44,271,021 due to unexpended project balances of \$43,220,997, \$185,599 due to an appropriation of excess revenue received in FY 2020, and an appropriation of \$864,425 due to Fund 30310, Housing Assistance Program, closing in FY 2020.

Project Name (Number)	Increase/ (Decrease)	Comments
Affordable/Workforce Housing (2H38-072-000)	(\$614,401)	Decrease necessary to support critical affordable housing projects.
Bridging Affordability Program (2H38-084-000)	700,000	Increase necessary to continue to provide critical rental assistance for low income individuals and families.
Little River Glen IV (HF-000116)	1,457,153	Increase necessary to support the construction of Little River Glen IV, an independent living property in the Braddock District consisting of 60 affordable units.
Mount Vernon Garden Apartments (HF-000083)	7,272	Increase due to closeout of Fund 30310, Housing Assistance Program.
Planning and Needs Assessment (2H38-226-000)	500,000	Increase necessary to support predevelopment work for critical affordable housing projects.
Wedgewood Debt Service (2H38-081-000)	(1,000,000)	Decrease due to the refinance of the Wedgewood Bond in FY 2020.
Total	\$1,050,024	

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Fund 30400, Park Authority Bond Construction
\$84,326,449

FY 2021 expenditures are recommended to increase \$84,326,449 due to the carryover of unexpended project balances in the amount of \$78,326,449 and an adjustment of \$6,000,000. This adjustment includes the appropriation of bond premium associated with the January 2020 bond sale. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Existing Facility Renovations- 2012 (PR-000091)	\$6,000,000	Increase necessary to appropriate bond premium in the amount of \$6,000,000 received in FY 2020 associated with the January 2020 bond sale.
Total	\$6,000,000	

Special Revenue Funds

Fund 40000, County Transit Systems
\$14,873,712

FY 2021 expenditures are recommended to increase \$14,873,712 primarily due to the carryover of balances from FY 2020, including unspent capital project balances totaling \$7,002,337 and \$2,099,785 in operating encumbrances. An increase of \$5,645,595 is required to support Fairfax Connector service, including \$3,425,000 to offset an anticipated decrease in cash fares credited to the contracted service provider, \$1,173,457 to absorb bus routes in the Huntington area transferred from WMATA, and \$1,047,138 to expand revenue hours for North County Bus Service connecting the George Bush Center for Intelligence with the McLean Metrorail Station. Additionally, a \$125,995 increase is required to satisfy Fairfax County's share of the subsidy for Virginia Railway Express (VRE).

FY 2021 revenues are recommended to increase \$23,055,056 due primarily to Fairfax County being allocated \$26,300,000 in state aid credits through WMATA's receipt of Federal Transit Administration (FTA) for regional transit services support under the Coronavirus Aid, Relief and Economic Security (CARES) Act. These credits can be used toward the County's capital, operating and other transit-related expenses to prevent, prepare for and respond to the COVID-19 pandemic, including the resulting loss of passenger fare revenues. These CARES credits will be held at the Northern Virginia Transportation Commission (NVTC). For FY 2021, CARES Act credits offset an anticipated decrease of \$4,575,000 in SmarTrip Revenue. An increase of \$1,047,138 is associated with the expanded revenue hours for North County Bus Service, fully offsetting the expanded service cost. Lastly, an increase of \$282,918 in State Aid revenues for operating costs is provided.

FY 2020 actual expenditures reflect a decrease of \$9,170,534, or 8.0 percent, from the *FY 2020 Revised Budget Plan* amount of \$114,767,652. Of this amount, \$9,102,122 is included as encumbered carryover in FY 2021. The remaining balance of \$68,412 is primarily attributable to unanticipated savings in capital equipment expenses.

Actual revenues in FY 2020 total \$22,451,769 an increase of \$948,122, or 4.4 percent, over the FY 2020 estimate of \$21,503,647 primarily due to a \$6,375,732 increase in I-66 Inside the Beltway Tolls revenue and a \$1,848,416 grant received from the Commonwealth Transportation Board to offset the loss of fare revenue due to the COVID-19 pandemic. This reduced the County's need to draw on its state aid balances at NVTC by \$5,061,575, along with a reduction of \$1,661,690 in SmarTrip fare, and net remaining revenue reductions of \$552,761.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$18,300,000, an increase of \$18,300,000. This reflects the net remaining monies from the County's \$26,300,000 CARES credit and will be held in reserve for future years or unanticipated issues related to the COVID-19 pandemic.

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Fund 40010, County and Regional Transportation Projects
\$331,414,305

FY 2021 expenditures are recommended to increase \$331,414,305 due to the carryover and net adjustments to capital project balances of \$333,085,311, partially offset by a net reduction in operating expenditures of \$1,671,006.

FY 2021 revenues are recommended to increase by \$163,422,429 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, \$65,563,251 is anticipated from the Northern Virginia Transportation Authority (NVTA) 70 percent revenue. These increases are partially offset by a reduction in NVTA 30 percent revenue of \$2,140,822, including a reduction of \$2,058,020 to Fairfax County, a reduction of \$46,005 to the Town of Herndon, and \$36,797 to the Town of Vienna, due to an anticipated decline in revenues associated with the COVID-19 pandemic.

An FY 2021 Transfer Out of \$2,206,000 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for the portion of debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2020 actual expenditures reflect a decrease of \$311,676,233, or 77.5 percent, from the *FY 2020 Revised Budget Plan* amount of \$402,006,484. Of this amount, \$309,639,253 reflects the carryover of unexpended project balances. The remaining expenditure savings of \$2,036,980 is primarily attributable to Personnel Services savings associated with the agency's management of vacant positions.

FY 2020 actual revenues total \$107,696,006, a decrease of \$141,478,357, or 56.8 percent, from the FY 2020 estimate of \$249,174,363. This is primarily due to \$100,000,000 in EDA bonds anticipated to supplement a variety of projects not yet implemented based on the timing of capital project expenditure requirements, \$47,702,347 in anticipated NVTA revenues that were not received in FY 2020 but are expected in FY 2021, and a net decrease of \$306,998 in miscellaneous revenues. These were partially offset by \$6,530,988 in additional real estate tax collections.

As a result of the actions discussed above, the FY 2021 ending balance is \$13,300,000, which is no change from the FY 2021 Adopted Budget Plan. A portion of Fund 40010 funding is held in Construction Reserve and is reallocated to individual projects previously endorsed by the Board of Supervisors, as projects are ready for implementation. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bonds Advanced Project Implementation (2G40-053-000)	(\$21,097)	Project completed. Reduce appropriation and move to support other projects.
BRAC-Telegraph Rd. Widening South Van Dorn (2G40-021-000)	(11,061)	Project completed. Reduce appropriation and move to support other projects.
Burke Center Parkway & Marshall Pond (2G40-074-000)	(41,674)	Project completed. Reduce appropriation and move to support other projects.
Bus Stops - Countywide (TS-000010)	600,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program
Capital Project Management Information Systems (CPMIS) (2G40-163-000)	745,904	Appropriation necessary to fund software/hardware needs for the implementation of the CPMIS.

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Project Name (Number)	Increase/ (Decrease)	Comments
Cinder Bed Road Bikeway (2G40-176-000)	3,000,000	Additional appropriation is necessary for the completion of a bikeway connecting Fairfax County Parkway near Telegraph Road to the south side of the Franconia-Springfield Metrorail Station.
Construction Reserve (2G40-001-000)	(2,046,715)	Decrease to appropriate necessary funds from the Construction Reserve to support required project costs.
Construction Reserve NVTA 30% (2G40-107-000)	3,245,786	Net adjustment after allocation of funds to approved projects.
Cost Benefit Analysis Support (2G40-060-000)	100,000	Increase required for consultant support to develop project cost estimates.
County Six Year Transportation Plan Bike & Pedestrian Program (2G40-088-000)	7,000,000	Increased appropriation needed to fund bicycle and pedestrian projects approved in the Transportation Priorities Plan December 2019.
Dulles Toll Road Town Center Pkwy Underpass (2G40-073-000)	(3,590,933)	Reduce appropriation and move to support other projects.
Eskridge Road Extension (2G40-029-000)	(5,340)	Reduce appropriation and move to support other projects.
Fair Lakes Lighting Project (2G40-104-000)	(4,636)	Project completed. Reduce appropriation and move to support other projects.
Fairfax Corner Parking Facility (TF-000042)	6,000,000	Increase appropriation for construction of parking structure and transit center Fairfax Corner (Monument Drive and Government Center Parkway).
Herndon Metrorail Parking - C&I (TF-000020)	(1,036,125)	Project completed. Reduce appropriation and move to support other projects.
Herndon Metrorail Parking- NVTA 30 (TF-000026)	(1,426,855)	Reduce appropriation and move to support other projects.
Herndon NVTA 30% Capital (2G40-105-000)	(46,005)	Reduction required due to decrease in estimated revenue associated with the COVID-19 pandemic.
Huntington Service Line Renovation/Expansion C&I (TF-000025)	(874,293)	Reduce appropriation and move to support other projects.
Innovation Center Parking - C&I (TF-000021)	(5,370)	Reduce appropriation and move to support other projects.
Innovation Center Parking- NVTA 30 (TF-000027)	(332,213)	Reduce appropriation and move to support other projects.

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Project Name (Number)	Increase/ (Decrease)	Comments
Jones Branch Connector (County) (2G40-020-000)	(11,671)	Reduce appropriation and move to support other projects.
Lorton Road-Rt. 123 Silverbrook Road (2G40-022- 000)	(84,636)	Reduce appropriation and move to support other projects.
Lorton VRE Park & Ride Expansion (TF-000023)	(298,150)	Reduce appropriation and move to support other projects.
McLean Streetscape (ST-000041)	(65,768)	Reduce appropriation and move to support other projects.
Metro Capital Transfer NVTA 30% (2G40-164-000)	(675,044)	This reduction reflects a decrease in Fairfax County's share of Washington Metropolitan Area Transit Authority (WMATA) capital requirements as a result of Loudoun County joining the WMATA compact.
Richmond Highway CSX Underpass - NVTA 30 (2G40-180-000)	8,000,000	This appropriation supports the construction of an underpass to accommodate the future Richmond Highway BRT system, enable the movement of additional goods by eliminating truck restrictions on the existing bridge, create pedestrian and bicycle facilities, and improve safety in the Richmond Highway corridor.
Rolling Road Widening (Old Keene Mill to Fairfax County Parkway) (2G40-109-000)	(1,562,000)	Project completed. Reduce appropriation and move to support other projects.
Richmond Highway Bus Rapid Transit NVTA70 (2G40-162-000)	18,857,143	Increased appropriation of NVTA regional funds needed to continue to advance the Richmond Highway Bus Rapid Transit project.
Rt. 1 Widening (Pohick to Occoquan) (2G40-119-000)	(1,848,576)	Project completed. Reduce appropriation and move to support other projects.
Rt. 28 Widening HB2 (2G40-136-000)	(5,090,657)	Reduce appropriation and move to support other projects.
Rt. 29 Widening (Centreville To Fairfax City) (2G40-019-000)	(150,000)	This project is awaiting acceptance from the Virginia Department of Transportation. Reduce appropriation and move to support other projects.
Sidewalk Replacement VDOT Participation (ST-000001)	50,000	Increase appropriation to continue participation in the Virginia Department of Transportation Sidewalk Replacement program.
Town Center Parkway Underpass (2G40-054-000)	(56,007)	Project completed. Reduce appropriation and move to support other projects.

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Project Name (Number)	Increase/ (Decrease)	Comments
Tyson's Neighborhood Projects (2G40-128-000)	(1,500,000)	Reduce appropriation and move to support other projects.
Tyson's Reserve (2G40-084-000)	(47,007)	Reduce appropriation and move to support other projects.
VDOT Plan Review (2G40-097-000)	450,000	Additional funding is included to continue VDOT's work on expedited review of project engineering and design plans.
Vienna NVT A 30% Capital (2G40-106-000)	(36,797)	Reduction required due to decrease in estimated revenue associated with the COVID-19 pandemic.
West Ox Bus Facility-Parking Expansion (TF-000003)	(444,401)	Project completed. Reduce appropriation and move to support other projects.
West Ox Bus Garage NVT A70 (TF-000035)	(3,289,744)	Project completed. Reduce appropriation and move to support other projects.
Total	\$23,446,058	

Fund 40030, Cable Communications

\$8,823,518

FY 2021 expenditures are recommended to increase \$8,823,518 due to encumbrances of \$2,068,682 and an increase of \$6,754,836, which includes \$6,001,388 to support I-Net for the Department of Information Technology, and \$753,448 associated with upgrade and replacement of Channel 16 video equipment, including videoconferencing devices for teleproductions allowing social distancing during pandemic.

FY 2020 actual expenditures reflect a decrease of \$10,159,621, or 48.7 percent, from the *FY 2020 Revised Budget Plan* amount of \$20,852,272. Of this amount, \$2,068,683 is included as encumbered carryover in FY 2021. The remaining balance of \$8,090,938 is primarily attributable to \$945,980 associated with Cable Fund savings in Personnel Services, \$4,218,279 from Operating Expenses mainly due to ongoing professional services for I-Net data and video network support, monitoring, and maintenance, and \$2,926,679 associated with savings in Capital Equipment.

Actual revenues in FY 2020 total \$22,230,956, an increase of \$628,376, or 2.9 percent, over the FY 2020 estimate of \$21,602,580 primarily due to higher than anticipated receipts for Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$2,178,135, an increase of \$1,964,479 from FY 2021 Adopted Budget Plan.

Fund 40040, Fairfax-Falls Church Community Services Board

\$5,913,193

FY 2021 expenditures are recommended to increase \$5,913,193 or percent, 3.2 percent over the FY 2021 Adopted Budget Plan amount of \$182,861,770. Included in this total is an increase of \$5,513,193 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. In addition, an appropriation of \$150,000 is included to continue implementing a strong public communications campaign with County partners as detailed in the Fairfax County Opioid Task Force Plan, which has the dual goals to reduce deaths from opioids through prevention, treatment, and harm reduction, as well as to use data to describe the problem, target interventions, and evaluate effectiveness; and an appropriation of \$250,000 from the Diversion First Reserve to establish an onsite

FY 2020 Carryover Review

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medical assessment program at the Merrifield Crisis Response Center originally funded in the FY 2020 Adopted Budget Plan.

FY 2020 actual expenditures reflect a decrease of \$14,017,087, or 7.4 percent, from the *FY 2020 Revised Budget Plan* amount of \$190,578,962. Of this amount, \$5,513,193 is included as encumbered carryover in FY 2021. The remaining balance of \$8,503,894 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. This savings also accounts for an adjustment to Compensation for pandemic administrative leave taken in FY 2020 and covered by federal stimulus funding in the amount of \$1,261,036.

Actual revenues in FY 2020 total \$35,144,008, an increase of \$130,646, or 0.4 percent, from the FY 2020 estimate of \$35,013,362 primarily due to lower than budgeted State Department of Behavioral Health and Developmental Services (DBHDS) revenue, completely offset by an increase in Medicaid Fees and miscellaneous revenue.

As a result of the actions discussed above, as well as a transfer out to Fund 30010, General Construction and Contributions, of \$1,500,00 to support space planning and renovations at the Reston and Gartlan sites, the FY 2021 ending balance is projected to be \$18,063,609, an increase of \$6,734,540.

Fund 40050, Reston Community Center

\$1,701,371

FY 2021 expenditures are recommended to increase \$1,701,371 due to unexpended project balances of \$1,595,502, encumbered carryover of \$5,869 for program operations, as well as an increase of \$100,000 in Operating Expenses to support the redesign of the Reston Community Center (RCC) website.

FY 2020 actual expenditures reflect a decrease of \$3,496,983 or 24.3 percent from the *FY 2020 Revised Budget Plan* amount of \$14,390,600. This decrease includes \$1,595,502 in Capital Projects due to unexpended project balances, savings of \$879,655 in Personnel Services, and \$1,021,097 in Operating Expenses primarily attributable to the COVID-19 pandemic's impact on RCC's operations that resulted in higher than anticipated program cancellations.

Actual revenues in FY 2020 total \$9,231,337, a decrease of \$358,988, or 3.7 percent, from the *FY 2020 Revised Budget Plan* amount of \$9,590,324 primarily due to program cancellations resulting in lost revenue for rentals and service charges for activity fees attributable to the Covid-19 pandemic's impact on RCC's operations.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$4,115,571, an increase of \$1,436,624 from the FY 2021 Adopted Budget Plan ending balance of \$2,678,947.

Fund 40060, McLean Community Center

\$356,419

FY 2021 expenditures are recommended to increase \$356,419 due to unexpended project balances of \$188,703 and encumbered carryover of \$50,716 for program operations. In addition, \$117,000 is appropriated in the McLean Community Center Improvements project for elevator maintenance.

FY 2020 actual expenditures reflect a decrease of \$1,299,271, or 18.7 percent, from the *FY 2020 Revised Budget Plan* amount of \$6,946,399. The decrease is primarily due to unexpended project balances, position vacancies and lower building operation and maintenance expenses. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding in the amount of \$55,681.

Actual revenues in FY 2020 total \$6,320,249 an increase of \$121,755, or 2.0 percent, over the FY 2020 estimate of \$6,198,494 primarily due to increases in Real Estate Tax revenue and miscellaneous income collected as part of an

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insurance claim. These surpluses helped to offset unanticipated revenue losses experienced during the last quarter of FY 2020 due to pandemic-related center closures and program cancellations.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$5,811,578, an increase of \$1,064,607 from the FY 2021 Adopted Budget Plan ending balance of \$4,746,971.

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

Project Name (Number)	Increase/ (Decrease)	Comments
McLean Community Center Improvements (CC-000006)	\$117,000	Supports ongoing capital improvement projects and equipment purchases.
Total	\$117,000	

Fund 40070, Burgundy Village Community Center

\$35,205

FY 2021 expenditures are recommended to increase \$35,205 primarily due to costs associated with the replacement of the HVAC system due to age and the unreliability of the current unit and the design and construction of a new deck at the Burgundy Village Community Center.

FY 2020 actual expenditures reflect a decrease of \$63,551 or 62.6 percent from the *FY 2020 Revised Budget Plan* amount of \$101,596. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding in the amount of \$241. The balance of \$63,310 is attributable to savings of \$52,641 in Operating Expenses primarily due to lower than anticipated spending for the HVAC system replacement and the design and construction of a new deck since the project could not be completed due to the COVID-19 pandemic and \$10,669 in Personnel Services due to lower than anticipated costs for salaries and associated fringe benefits resulting from the closure of the facility during the COVID-19 pandemic.

Actual revenues in FY 2020 total \$72,816, a decrease of \$5,612 or 7.2 percent over the FY 2020 estimate of \$78,428, primarily due to lower than projected real estate taxes and facility rental fees, offset by higher than projected revenue from interest.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$208,064, an increase of \$22,734.

Fund 40080, Integrated Pest Management

\$189,686

FY 2021 expenditures are recommended to increase \$189,686 due to encumbered carryover for FY 2020 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 2020 actual expenditures reflect a decrease of \$1,607,968, or 46.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$3,477,745. Of this amount, \$189,686 is included as encumbered carryover in FY 2020. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding in the amount of \$22,311. The remaining balance of \$1,395,971 is attributable to savings of \$973,230 in Operating Expenses due to lower than anticipated spending in both the Forest Pest Program and the Disease Carrying Insects Program, offset partially by a net overage of \$612,427 in Personnel Services. Due

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to the cyclical nature of pest populations, the treatment requirements supported by this fund fluctuate from year to year depending on the level of treatment necessary in a given year.

Actual revenues in FY 2020 total \$2,575,923, an increase of \$23,968, or 0.9 percent, over the FY 2020 estimate of \$2,551,955 due to higher than projected interest on investments, offset slightly by lower than anticipated receipts from real estate property taxes.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$3,203,653, an increase of \$1,442,250.

Fund 40090, E-911

\$14,569,352

FY 2021 expenditures are recommended to increase \$14,569,352 including carryover of \$12,873,187 of Information Technology (IT) projects and \$1,696,165 of encumbered IT operating balances.

FY 2020 actual expenditures reflect a decrease of \$18,255,142, or 28.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$64,773,246. Of this amount, \$12,873,187 reflects unexpended IT projects and \$1,696,165 of encumbered IT operating balances.

Actual revenues in FY 2020 total \$50,997,117, an increase of \$434,594, or 0.9 percent over the FY 2020 estimate of \$50,542,523 due to higher than projected State Reimbursement for Wireless E-911 revenue, interest income, and other miscellaneous revenue.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$6,584,117, an increase of \$4,120,384.

Fund 40100, Stormwater Services

\$172,897,414

FY 2021 expenditures are recommended to increase \$172,897,414 based on the carryover of unexpended project balances in the amount of \$81,637,417 and a net adjustment of \$91,259,997. This adjustment includes the carryover of \$949,982 in operating and capital equipment encumbrances and an increase to capital projects of \$90,310,015. The adjustment to capital projects is based on the appropriation of bond funding of \$88,000,000 to support the construction of the new Stormwater/Wastewater facility at Freds Oak, the remaining operational savings of \$1,609,436, miscellaneous revenues received in FY 2020 in the amount of \$169,155, higher than anticipated revenues of \$449,624, an amount of \$81,000 to support the Paul Springs Stream Restoration project at Hollin Hills, and revenues of \$800 collected through the land development process that will support tree preservation and planting projects in FY 2021. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Stormwater Facility (SD-000039)	\$88,000,000	Increase necessary to appropriate anticipated bond funding to support the construction of a Public Works complex to consolidate functions and operations and maximize efficiencies between the Stormwater and Wastewater Divisions. The Stormwater business area provides essential watershed planning, engineering design, project management, contracting, monitoring, and maintenance services for stormwater management, storm drainage, flood control, snow removal, water quality, commercial revitalization, County maintained roads and walkways, trails, public street name signs, and other designated county infrastructure. Current program operations are conducted from various locations

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Project Name (Number)	Increase/ (Decrease)	Comments
		throughout the County, with the majority of staff at the West Drive facility. Current facilities for field maintenance operations and for field/office-based staff are inadequate and outdated for the increased scope of the stormwater program, and inadequate to accommodate additional required future positions. The West Drive site is restricted by City of Fairfax zoning ordinances, which do not allow expansion of the buildings or any exterior improvements to the property. The Wastewater Collection Division operating out of Freds Oak, provides for the sewer collection and conveyance system for the County. This project is currently in design with construction anticipated to begin in spring 2021. It is anticipated that the facility will be financed by Economic Development Authority (EDA) bonds with the Stormwater Services Fund and Wastewater Fund supporting the debt service.
Stream & Water Quality Improvements (SD-000031)	2,309,215	Increase necessary to appropriate FY 2020 operational savings of \$1,609,436, miscellaneous revenues received in FY 2020 in the amount of \$169,155 and higher than anticipated revenues of \$449,624. In addition, this increase includes an amount of \$81,000 to support the Paul Springs Stream Restoration project at Hollin Hills. The existing pipes will be replaced, and the Virginia Department of Transportation (VDOT) has agreed to reimburse Fairfax County for expenses up to \$81,000.
Tree Preservation and Plantings (2G25-030-000)	800	Increase necessary to appropriate revenues collected through the land development process that will support tree preservation and planting projects in FY 2021.
Total	\$90,310,015	

Fund 40110, Dulles Rail Phase I Transportation Improvement District**\$13,000,000**

FY 2021 expenditures are recommended to increase \$13,000,000 to appropriate funding from the fund balance based on a recommendation from the Silver Line Phase I Transportation District Commission. This will be used for debt defeasance in FY 2021.

FY 2020 actual expenditures reflect a decrease of \$13,198, or 0.0 percent, from the *FY 2020 Revised Budget Plan* amount of \$35,570,400. This funding was used for debt service payments and debt defeasance in FY 2020.

Actual revenues in FY 2020 total \$19,867,781, an increase of \$1,413,858, or 7.7 percent, over the FY 2020 estimate of \$18,453,923 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$39,660,968, a decrease of \$11,572,944.

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Fund 40120, Dulles Rail Phase II Transportation Improvement District **\$42,044,976**

FY 2021 expenditures are recommended to increase \$42,044,976 due to the appropriation of funding to support the construction payments to the Metropolitan Washington Airports Authority (MWAA) for the balance of the tax district's \$114.4 million share of construction costs after the proceeds from the Dulles Rail Phase II District's \$215.6 million portion of the County's Transportation Infrastructure Financing and Innovation Act (TIFIA) loan were spent in FY 2019. The TIFIA loan with the United States Department of Transportation closed on December 17, 2014.

FY 2020 actual expenditures reflect a decrease of \$42,544,976, or 43.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$98,507,956. This is primarily attributable to lower than anticipated construction payments to MWAA and operating expenses.

Actual revenues in FY 2020 total \$20,384,105, an increase of \$913,770, or 4.7 percent, over the FY 2020 estimate of \$19,470,335 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$45,338,052, an increase of \$1,413,770.

Fund 40125, Metrorail Parking System Pledged Revenues **\$3,059,804**

FY 2021 expenditures are recommended to increase \$3,059,804. This is due primarily to the carryover of \$3,877,495 in project balances 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 Metrorail Center Station Parking Garage. These parking garages will be built, operated, and maintained by the County as part of the agreement for the Silver Line Phase II. This was offset by a reduction in debt service payments of \$965,000 for the Wiehle-Reston East Metrorail Parking Garage from the May 2020 refinancing for this project; and a net adjustment of \$147,309 for encumbrances with the operations and maintenance of the Wiehle- Reston East Metrorail Parking Garage.

FY 2021 revenues are recommended to decrease \$4,152,159 to account for the projected loss of Metro-owned parking surcharge revenue and County-owned parking garage revenue due to the COVID-19 pandemic. FY 2021 also includes a \$2,206,000 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized toward payment on the debt service on the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2020 actual expenditures reflect a decrease of \$5,422,216, or 19.0 percent, from the *FY 2020 Revised Budget Plan* amount of \$28,463,130. This amount includes unexpended Capital Project balances to be carried over to FY 2021.

Actual revenues in FY 2020 total \$9,472,624, an increase of \$742,624, or 8.5 percent, over the FY 2020 estimate of \$8,730,000 due to higher than anticipated interest earnings of \$811,726, revenue from the sale of property of \$767,500 and higher than anticipated ground rent earnings of \$7,673. These monies offset the collective loss of parking revenues from the COVID-19 pandemic totaling \$844,275.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$20,314,223, an increase of \$1,158,877.

Fund 40130, Leaf Collection **\$28,151**

FY 2021 expenditures are recommended to increase \$28,151 in encumbered carryover due to \$15,165 in Operating Expenses and \$12,986 in capital equipment.

FY 2020 actual expenditures reflect a decrease of \$279,841, or 9.7 percent from the *FY 2020 Revised Budget Plan* amount of \$2,926,443. Of this balance, \$28,151 is included as encumbered carryover in FY 2021. The remaining

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balance of \$251,690 is primarily attributable to \$87,412 in Personnel Services as a result of reduced usage of limited term staff during the leaf collection season associated with the usage of contracted labor, savings of \$161,971 in Operating Expenses due to fewer maintenance and repair costs for leaf equipment, and savings of \$2,307 in Capital Equipment.

Actual revenues in FY 2020 total \$2,175,118, a decrease of \$18,366, or 0.8 percent, from the FY 2020 estimate of \$2,193,554 is primarily related to the sale of equipment postponed due to Covid-19 pandemic.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$4,898,297, an increase of \$233,324 over FY 2021 Adopted Budget Plan.

Fund 40140, Refuse Collection and Recycling Operations \$917,811

FY 2021 expenditures are recommended to increase \$917,811 due to \$361,054 in encumbered carryover and \$556,757 unexpended balance on capital projects.

FY 2020 actual expenditures reflect a decrease of \$1,410,010, or 6.5 percent, from the *FY 2020 Revised Budget Plan* amount of \$21,705,929. Of this amount, \$917,811 is included as encumbered carryover in FY 2021. The remaining balance of \$492,199 is primarily attributable to savings of \$276,346 in Personnel Services, \$208,072 in Operating Expenses, \$7,155 in Capital Equipment, and \$626 in higher than estimated recovered costs.

Actual revenues in FY 2020 total \$19,426,923, an increase of \$491,699, or 2.6 percent, over the FY 2020 estimate of \$18,935,224 primarily due to higher than anticipated refuse collection revenues, greater revenues from sales of assets, and greater interest earnings on investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$1,284,008, an increase of \$983,898.

Fund 40150, Refuse Disposal \$6,770,888

FY 2021 expenditures are recommended to increase \$6,770,888 due to encumbered carryover of \$2,681,957, which includes \$2,136,046 in Operating Expenses, \$545,911 in Capital Equipment, and \$4,088,931 in unexpended Capital Project balances.

FY 2020 actual expenditures reflect a decrease of \$9,840,296, or 15.8 percent, from the *FY 2020 Revised Budget Plan* amount of \$62,240,537. Of this amount, \$6,770,888 is included as encumbered carryover in FY 2021. The remaining balance of \$3,069,408 is primarily attributable to savings of \$1,040,123 in Personnel Services mainly related to higher than anticipated position turnover, \$1,157,485 in Operating Expenses due to lower than anticipated disposal expenses, \$871,832 in Capital Equipment.

Actual revenues in FY 2020 total \$50,552,081, a decrease of \$5,339,781, or 9.6 percent, from the FY 2020 estimate of \$55,891,862 primarily due to lower than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$63,312,416, a decrease of \$2,270,373.

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Fund 40170, I-95 Refuse Disposal
\$8,012,060

FY 2021 expenditures are recommended to increase \$8,012,060 due to encumbered carryover of \$372,015 in Operating Expenses, \$7,308,660 in unexpended Capital Projects, and \$331,385 in increased Capital Equipment to support the replacement of an Excavator and Thermal Scanning Portal Carts.

FY 2020 actual expenditures reflect a decrease of \$8,432,320, or 53.1 percent, from the *FY 2020 Revised Budget Plan* amount of \$15,875,057. Of this amount, \$8,012,060 is included as encumbered carryover in FY 2021. The remaining balance of \$420,260 is primarily attributable to savings of \$362,699 in Personnel Services mainly due to higher than anticipated position turnover, \$55,596 in Operating Expenses, and \$1,965 in Capital Equipment.

Actual revenues in FY 2020 total \$10,791,548, an increase of \$998,298, or 10.2 percent, over the FY 2020 estimate of \$9,793,250 primarily due to higher than anticipated refuse disposal revenues and interest earnings from investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$31,766,752, an increase of \$1,418,558.

Fund 40300, Housing Trust
\$21,555,399

FY 2021 expenditures are recommended to increase \$21,555,399 due to unexpended project balances of \$12,127,196; \$5,087,337 due to an appropriation of excess revenue received in FY 2020; and an appropriation of \$4,340,866 due to Funds 30310, Housing Assistance Program, and 40360, Homeowner and Business Loan Programs, closing in FY 2020.

An increase of \$1,500,000 to Transfers Out as part of the *FY 2021 Revised Budget Plan* is reflected. This funding will support a Transfer Out to Fund 80300, Park Improvement, to support construction of a park at the North Hill redevelopment.

FY 2020 actual expenditures reflect a decrease of \$12,127,196, or 89.6 percent, from the *FY 2020 Revised Budget Plan* amount of \$13,527,293 due to unexpended project balances which will carry forward.

Actual revenues in FY 2020 total \$6,385,602, an increase of \$5,087,337, or 391.9 percent, over the *FY 2020 Revised Budget Plan* amount of \$1,298,265 due primarily to the recognition of additional proffer revenue, equity shares on affordable dwelling unit sales.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$2,861,928, a decrease of \$117,102.

Project Name (Number)	Increase/ (Decrease)	Comments
ADU Acquisitions (HF-000093)	\$1,200,000	Increase necessary to support the purchase of affordable dwelling units (ADUs) in FY 2021.
County Rehabilitation Loans (2H38-219-000)	38,950	Increase due to the closeout of Fund 40360, Homeowner and Business Loan Programs.
Feasibility and Site Work Studies (2H38-210-000)	975,149	Increase of \$975,149 comprises \$475,149 due to the closeout of Fund 30310, Housing Assistance Program and \$500,000 in excess revenues received in FY 2020 to support predevelopment work for critical affordable housing projects.

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Project Name (Number)	Increase/ (Decrease)	Comments
HP-Housing Proffer Contributions-General (HF-000082)	7,559	Increase of \$596,227 appropriates proffer revenues received in FY 2020, partially offset by a decrease of \$588,668 to reallocate proffer revenues received to critical affordable housing projects.
HP-Housing Proffer Contributions-Tysons (HF-000081)	3,527,339	Increase appropriates proffer revenues received in FY 2020. Specific projects will be determined at a later date.
Land/Unit Acquisition (2H38-066-000)	100,000	Increase necessary to support the purchase of workforce dwelling units (WDUs) in FY 2021.
MIDS Resale (2H38-220-000)	271,346	Increase due to the closeout of Fund 40360, Homeowner and Business Loan Programs.
North Hill/Commerce Street Redevelopment (HF-000160)	1,960,948	Increase due to the closeout of Fund 30310, Housing Assistance Program.
North Hill/Woodley Hills Estate (HF-000159)	1,517,929	Increase due to the closeout of Fund 30310, Housing Assistance Program.
Rehabilitation of FCRHA Properties (2H38-068-000)	(150,000)	Decrease necessary to support the purchase of ADUs and WDUs in FY 2021.
Reservation/Emergencies & Opportunities (2H38-065-000)	91,544	Increase of \$91,544 comprises \$76,544 due to the closeout of Fund 30310, Housing Assistance Program, and \$15,000 due to the appropriation of excess revenues received in FY 2020.
Undesignated Housing Trust Fund (2H38-060-000)	(112,561)	Decrease necessary to support the purchase of ADUs and WDUs in FY 2021.
Total	\$9,428,203	

Fund 50800, Community Development Block Grant**\$22,981,801**

FY 2021 expenditures are recommended to increase \$22,981,801 due to the residual carryover of unexpended grant balances of \$23,502,195; an increase of \$351,460 due to the amended Department of Housing and Urban Development (HUD) award; an increase of \$200,000 due to a reconciliation between HUD's Integrated Disbursement and Information System (IDIS) and the County's financial system; and the appropriation of \$188,030 in excess revenues received in FY 2020; partially offset by a decrease of \$1,259,884 to North Hill based on actual program income received in FY 2020.

FY 2020 actual expenditures reflect a decrease of \$23,502,195, or 68.4 percent, from the *FY 2020 Revised Budget Plan* amount of \$34,379,873 due to unexpended grant balances that will carry forward into FY 2021.

Actual revenues in FY 2020 total \$15,759,680, a decrease of \$12,538,474, or 44.3 percent, from the FY 2020 estimate of \$28,298,154. These balances will carry forward into FY 2021 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

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As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$0, resulting in no change from the FY 2021 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2021, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd Housing	\$506,225	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380024	Fair Housing Program	(20,297)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380026	Rehabilitation of FCRHA Properties	(872,118)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380035	Home Repair for the Elderly	(341,629)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380036	Contingency Fund	(1,833,431)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380039	Planning and Urban Design	(102,539)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380040	General Administration	95,676	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380042	Housing Program Relocation	(170,750)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380043	Section 108 Loan Payments	(497,579)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380060	Homeownership Assistance Program	553,629	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380070	North Hill	(1,259,884)	Decrease necessary to reflect actual North Hill grant program income received. Program income will be used to support site and infrastructure work. The community park will be funded through other revenue sources.
1380079	Adjusting Factors	(841,401)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380091	Affordable Housing RFP	875,810	Increase of \$687,780 necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan. Additionally, an increase of \$188,030 is included to appropriate excess revenues received in FY 2020.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380095	CDBG-Fairfax Court	175,720	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan
1380096	CDBG-Fairfax Law Foundation	41,841	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan
1380097	CDBG-Northern Virginia Mediation Services, Inc.	85,850	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan
1380098	CDBG-The Women's Center-TPS Access to Mental Health	84,483	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan
1380099	CDBG-Housing and Comm Dev Rehab or Acquisitions	3,000,000	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan
	Total	(\$520,394)	

Fund 50810, HOME Investment Partnerships Program**\$4,140,571**

FY 2021 expenditures are recommended to increase \$4,140,571 due to the residual carryover of unexpended grant balances of \$3,931,391, an increase of \$201,159 due to the amended Department of Housing and Urban Development (HUD) award, and an appropriation of \$8,021 in revenue received in FY 2020.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2021, the following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380025	Fair Housing Program	(\$8,533)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380027	Rehabilitation of FCRHA Properties	(632,857)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380049	CHDO Undesignated	30,174	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	321,571	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380051	Development Costs	(827,091)	Reallocation necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380052	Administration	33,449	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380082	Special Needs Housing	246,304	Increase necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	1,046,163	Increase of \$1,038,142 necessary based on the amended FY 2021 HUD award and the FY 2021 Consolidated One Year Action Plan. Additionally, an increase of \$8,021 is included to appropriate revenue received in FY 2020.
	Total	\$209,180	

*Internal Service Funds***Fund 60000, County Insurance****\$11,100,000**

FY 2021 expenditures are recommended to increase \$11,100,000 over the FY 2021 Adopted Budget Plan total of \$28,480,902 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 2021.

FY 2020 actual expenditures reflect a decrease of \$14,882,231, or 38.4 percent, from the *FY 2020 Revised Budget Plan* amount of \$38,750,610. This decrease is primarily attributable to savings in Tax Litigation Expenses, as no pending refunds were paid out in FY 2020, with remaining refunds up to \$11.1 million including interest anticipated to be expended in FY 2021. 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 2021 Third Quarter Review* as an audit adjustment to FY 2020.

Actual revenues in FY 2020 total \$1,794,072, a decrease of \$576,787, or 24.3 percent, from the FY 2020 estimate of \$2,370,859 primarily due to a decrease in interest earnings from investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$81,288,488, an increase of \$3,205,444.

Fund 60010, Department of Vehicle Services**\$7,194,485**

FY 2021 expenditures are recommended to increase \$7,194,485, which includes encumbered carryover of \$5,844,485 and unencumbered carryover of \$1,350,000 to support the police in-car-video program.

FY 2020 actual expenditures reflect a decrease of \$23,975,090, or 25.6 percent, from the *FY 2020 Revised Budget Plan* amount of \$93,707,912. Of this amount, \$5,844,485 is included as encumbered carryover in FY 2021. The remaining balance of \$18,130,606 is primarily attributable to lower than anticipated expenditures in Fuel Operations due to lower demand for fuel as a result of COVID-19, lower than anticipated Replacement Reserve and Operating

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Expenses, as well as savings in Personnel Services. This savings also accounts for an adjustment to Personnel Services for pandemic administrative leave taken in FY 2020 and covered by federal stimulus CARES Act funding in the amount of \$247,979.

Actual revenues in FY 2020 total \$74,395,224, a decrease of \$10,047,232, or 11.9 percent, from the FY 2020 estimate of \$84,442,456 primarily due to significant decline in the use of fleet vehicles during the COVID-19 pandemic.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$43,878,610, an increase of \$6,733,373.

Fund 60020, Document Services

\$1,007,442

FY 2021 expenditures are recommended to increase \$1,007,442 due to encumbered carryover of \$607,442 for equipment leases, repairs and maintenance, and supplies as well as an appropriation of \$400,000 to purchase high volume scanners to facilitate record digitization.

FY 2020 actual expenditures reflect a decrease of \$1,245,422, or 12.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$10,226,746. Of this amount, \$607,442 is included as encumbered carryover in FY 2021. The remaining balance of \$637,979 is primarily attributable to lower than projected personnel expenses, postage expenses, printing supply costs, and computer equipment expenses.

Actual revenues in FY 2020 total \$4,697,228, a decrease of \$530,322, or 10.1 percent, from the FY 2020 estimate of \$5,227,550 primarily due to lower than projected print shop revenue from Fairfax County Public Schools.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$207,196, a decrease of \$292,343.

Fund 60030, Technology Infrastructure Services

\$6,169,293

FY 2021 expenditures are recommended to increase \$6,169,293, due to an appropriation of \$4,145,556 for the upgrade and modernization of the County's telephone system, hardware to support network upgrades, fiber optic network refresh (I-Net), and development of revenue system software. Encumbered carryover of \$2,023,737 supporting data center operations, computer equipment, and various maintenance requirements is included.

FY 2020 actual expenditures reflect a decrease of \$6,679,132, or 12.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$54,645,568. Of this amount, \$2,023,737 is included as encumbered carryover. The remaining balance of \$4,655,395 is primarily attributable to lower than projected infrastructure and telecommunications expenses.

Actual revenues in FY 2020 total \$38,003,834, a decrease of \$798,366, or 2.1 percent, from the FY 2020 estimate of \$38,802,200, primarily due to lower than anticipated telecommunications revenues.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$244,912, a decrease of \$288,527.

Fund 60040, Health Benefits

\$54,242,570

FY 2021 expenditures are recommended to increase \$54,242,570 to reflect the carryover of unexpended balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2020 actual expenditures reflect a decrease of \$62,761,428, or 26.5 percent, from the *FY 2020 Revised Budget Plan* amount of \$236,696,034. The balance is primarily attributable to savings in claims expenditures and the

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unexpended portion of the FY 2020 premium stabilization reserve of \$46,083,305. Total claims for the County's self-insured plans decreased 3.8 percent from FY 2019.

Actual revenues in FY 2020 total \$179,425,470, a decrease of \$13,243,837, or 6.9 percent, from the FY 2020 estimate of \$192,669,307 due to lower than projected premium revenue from employer contributions and retirees. The revenue estimates included in the *FY 2020 Revised Budget Plan* were based on preliminary estimates of January 2020 premium increases and plan migration.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$29,558,469, a decrease of \$4,724,979. This balance is held to meet the fund's target of maintaining two months of claims in ending balance, which is within the range of the targeted industry standard based on potential requirements in the event of a plan termination.

Enterprise Funds

Fund 69000, Sewer Revenue

\$0

There are no expenditures for this fund. However, the *FY 2021 Revised Budget Plan* Transfer Out to Fund 69300, Sewer Construction Improvements, is recommended to increase \$12,000,000. This increase is necessary to support Fairfax County's share of facility improvements at the Alexandria Wastewater Treatment Plant to comply with nutrient discharge limits.

Actual revenues in FY 2020 total \$241,988,498, an increase of \$6,245,797, or 2.6 percent, over the FY 2020 estimate of \$235,742,701 primarily due to higher than anticipated Availability Charges revenues-based development activity in Fairfax County and higher than anticipated Interest on Investments revenues.

FY 2021 revenues are recommended to increase \$11,998,131 in Availability Charges and \$10,000,000 in Sewer Service Charges based on a projected increase in collections in FY 2021. As part of the FY 2021 Adopted Budget Plan, the County assumed a minimal amount of Availability Fee revenue as a result of the COVID-19 pandemic. Updated data for the final quarter of FY 2020 noted an average of \$2,500,000 per month. The \$12,000,000 figure for the *FY 2021 Revised Budget Plan* assumes a conservative \$1,000,000 in fee revenue per month. Historically, the minimum annual availability fee revenue collected over the past 20 years was \$10,700,000 in FY 2010 at lower fee levels. In addition, as part of the FY 2021 Adopted Budget Plan, the County assumed a 5 percent decline in revenues for delinquent payments as a result of the COVID-19 pandemic. Updated data through June 2020 indicates delinquent payments to be immaterial. As a result, \$10,000,000 has been added back to the *FY 2021 Revised Budget Plan*.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$100,974,339, an increase of \$16,243,928.

Fund 69010, Sewer Operations and Maintenance

\$5,414,399

FY 2021 expenditures are recommended to increase \$5,414,399 due to encumbrances of \$3,820,402 in Operating Expenses, encumbrances of \$1,102,481 in Capital Equipment and an adjustment of \$491,516 in Capital Equipment to replace specialized vehicles that require an extended period of time to be procured.

FY 2020 actual expenditures reflect a decrease of \$5,417,656, or 4.9 percent, from the *FY 2020 Revised Budget Plan* amount of \$110,079,797. Of this amount, \$4,922,883 is included as encumbered carryover in FY 2021. The remaining balance of \$494,773 is primarily attributable to savings in Operating Expenses due to lower than projected

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operating and maintenance costs and savings in Capital Equipment due to lower than anticipated actual costs of equipment purchases and a longer waiting time to procure specialized vehicles.

There are no revenues in this fund. The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, remains at the FY 2021 Adopted Budget Plan level.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$55,413, an increase of \$3,257.

Fund 69300, Sewer Construction Improvements

\$68,386,732

FY 2021 expenditures are recommended to increase \$68,386,732 due to the carryover of unexpended project balances in the amount of \$56,386,732 and an adjustment of \$12,000,000 to support Fairfax County's share of facility improvements at the Alexandria Wastewater Treatment Plant to comply with nutrient discharge limits. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Alexandria WWTP Upgrades and Rehabilitation (WW-000021)	\$12,000,000	Increase necessary to support Fairfax County's share of facility improvements at the Alexandria Wastewater Treatment Plant to comply with nutrient discharge limits. The Alexandria Wastewater Treatment Plant operates under federal fiscal years; therefore, it is difficult to project County requirements in advance. In addition, construction at the plant has been accelerated to complete the River Renew project.
Total	\$12,000,000	

Fund 69310, Sewer Bond Construction

\$10,961,231

FY 2021 expenditures are recommended to increase \$10,961,231 due to the carryover of unexpended project balances in the amount of \$2,242,029 and an adjustment of \$8,719,202. The adjustment includes \$498,905 in interest earnings received in FY 2020 and \$8,220,297 in revenue from the sale of purchased capacity. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$8,719,202	Increase necessary to appropriate interest earnings in the amount of \$498,905 received in FY 2020 and revenue from the sale of purchased capacity in the amount of \$8,220,297. On August 5, 2019, the Board of Supervisors approved the sale of 0.5 mgd of Fairfax County unused capacity at the Upper Occoquan Service Authority (UOSA) treatment plant to the City of Manassas. The City of Manassas paid Fairfax County \$8,220,297 in cash and will be responsible for all remaining debt payments to UOSA with respect to the purchased capacity.
Total	\$8,719,202	

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Agency and Trust Funds

Fund 70000, Route 28 Tax District (\$1,216)

FY 2021 expenditures are recommended to decrease \$1,216 due to the timing of payments made in FY 2020 and the corresponding adjustment to appropriation levels in FY 2021.

FY 2020 actual expenditures reflect a decrease of \$486,563, or 3.9 percent, from the *FY 2020 Revised Budget Plan* amount of \$12,500,879. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2020 total \$12,010,230, a decrease of \$487,779, or 3.9 percent, from the FY 2020 estimate of \$12,498,009 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 2021 ending balance is projected to be \$0.

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

FY 2021 expenditures are recommended to remain at \$685,052,624, the same level as the FY 2021 Adopted Budget Plan.

FY 2020 actual expenditures reflect a decrease of \$90,037,560, or 12.9 percent, from the *FY 2020 Revised Budget Plan* amount of \$699,304,695. This is primarily attributable to lower than anticipated benefit payments to retirees and lower than anticipated investment management fees.

Actual revenues in FY 2020 total \$347,814,299, a decrease of \$669,398,776, or 65.8 percent, from the FY 2020 estimate of \$1,017,213,075 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 2020. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2020. Of the returns achieved through May, a loss of \$226,966,347 is due to unrealized losses on investments held but not sold as of June 30, 2020, and \$155,616,996 is due to realized return on investment. The FY 2020 actual unrealized loss of \$227.0 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 2020 are estimated to range between a loss of 4 and a gain of 3 percent. These numbers are estimates only since final results for FY 2020 are not yet available.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2022 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 long-term expected rate of 7.25 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 2021 ending balance is projected to be \$7,488,181,977, a decrease of \$579,361,216.

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Fund 73030, OPEB Trust

\$0

FY 2021 expenditures are recommended to remain at \$12,539,673, the same level as the FY 2021 Adopted Budget Plan.

FY 2020 actual expenditures reflect a decrease of \$13,812,507, or 55.0 percent, from the *FY 2020 Revised Budget Plan* amount of \$25,133,948. 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 2020. Once this adjustment is posted, it is anticipated that FY 2020 expenditures will be in line with the *FY 2020 Revised Budget Plan*.

Actual revenues in FY 2020 total \$6,327,354, a decrease of \$9,421,634, or 59.8 percent, from the FY 2020 estimate of \$15,748,988. 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 2020. Excluding the implicit subsidy from the FY 2020 estimate, revenues were \$3,187,956 higher than budgeted, primarily due to investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2020. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2020. Of the amount received through May, an unrealized gain of \$3,268,330 is for investments held but not sold as of June 30, 2020 and \$3,059,024 is due to realized return on investment. FY 2020 actual unrealized gain of \$3.3 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned 0.97 percent during the first eleven months of FY 2020 (through May 31, 2020). Portfolio I outperformed its custom benchmark of 0.81 percent for the same period. Favorable performance relative to the benchmark was due to the outperformance of certain active fund managers of international equity, emerging markets equity, small cap equity and long/short equity. The OPEB Board of Trustees reached a consensus to maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2020, was 5.22 percent versus 5.13 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$318,513,153, an increase of \$4,390,873.

NON-APPROPRIATED FUNDS

Fund 10031, NOVARIS

\$56,803

FY 2021 expenditures are recommended to increase \$56,803 to meet the NOVARIS mandated training requirements as prescribed by the Council of Governments partner agencies.

FY 2020 actual expenditures reflect a decrease of \$56,803, or 82.8 percent, from the *FY 2020 Revised Budget Plan* amount of \$68,635.

Actual revenues in FY 2020 total \$19,573, an increase of \$774, or 4.1 percent over the FY 2020 estimate of \$18,799 primarily due to higher than projected revenue from interest on investments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$34,977, an increase of \$774.

OTHER FUNDS DETAIL

Fund 80000, Park Revenue and Operating Fund
\$0

FY 2021 expenditures are recommended to remain at the FY 2021 Adopted Budget Plan level. Staff continues to monitor the impact of the COVID-19 pandemic on FY 2021 revenues and expenditures and anticipates making adjustments as part of the FY 2021 Mid-Year or Third Quarter Reviews.

Fund 80000 ended FY 2020 with a net deficit of \$7,478,667 due to the COVID-19 pandemic. (FY 2020 revenue and expenditure variances are detailed further below.) All of the Revenue and Operating Fund reserves totaling \$5,772,138 have been applied to partially offset the net shortage. In addition, in order to mitigate the fiscal impact of the pandemic, staff implemented strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant. Additionally, eligible expenses were shifted to the CARES Act Coronavirus Relief Funds. A General Fund transfer to Fund 80000 of \$1,706,529, supported by savings in the Parks General Fund, has been included to address the remaining deficit. The use of reserves, savings generated in the General Fund, and CARES Act funding reimbursements have all been applied to offset the net shortage and balance the Parks Revenue and Operating Fund.

FY 2020 actual expenditures reflect a decrease of \$12,659,308 or 26.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$48,192,362. These savings are associated with operational costs savings due to facility closures as well as the strategies implemented throughout the Park System.

Actual revenues in FY 2020 total \$30,330,573, a decrease of \$20,137,975 or 39.9 percent from the FY 2020 estimate of \$50,468,548. The Revenue and Operating Fund experienced a significant reduction in revenue collections due to the closure of facilities and the cancellation of Park programs. Park Authority facilities and amenities closed in mid-March in response to the COVID-19 pandemic. Although the Parks have implemented a gradual reopening in accordance with safety guidelines, revenue collections were lower than anticipated in FY 2020.

As a result of the actions discussed above, the FY 2021 ending balance is projected to \$0, a decrease of \$5,772,138.

Fund 80300, Park Improvement Fund
\$21,843,415

FY 2021 expenditures are recommended to increase \$21,843,415 due to the carryover of unexpended project balances in the amount of \$16,671,623 and an adjustment of \$5,171,792. This increase is due to the appropriation of \$3,671,792 in interest earnings, easement fees, donations and Park proffers received in FY 2020, and a transfer of \$1,500,000 from Fund 40300, Housing Trust Fund, to support the construction of a park at the North Hill redevelopment. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Burke Lake Park Shelter (PR-000116)	\$107,247	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements at Burke Lake.
Catastrophic Events (PR-000114)	(250,000)	Decrease necessary due to project closure and balance transfer to support PR-000157, Directors Emergency Reserve.
Dranesville Districtwide (Pimmit Run) Telecommunications (PR-000094)	14,401	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Dranesville District.
E. C. Lawrence (PR-000112)	16,589	Increase necessary to appropriate interest earnings received in FY 2020.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
FCPA Donation Account (PR-000133)	208,366	Increase necessary to appropriate donation revenues received in FY 2020.
General Park Improvements (PR-000057)	250,000	Increase necessary to support general park improvements.
Grants and Contributions (2G51-026-000)	38,704	Increase necessary to appropriate grant revenues received in FY 2020 to support Park Programs.
Holladay Field (PR-000137)	650,000	Increase necessary to appropriate grant revenues received in FY 2020 to support the conversion of Holladay field to synthetic turf.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	42,000	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Hunter Mill District.
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	70,681	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Lee District.
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	23,919	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Lee District.
Mt. Vernon Districtwide Parks (PR-000037)	10,915	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Mt. Vernon District.
North Hill Park (PR-000141)	1,500,000	Increase necessary due to a transfer from Fund 40300, Housing Trust Fund, to support the construction of a park at the North Hill redevelopment. The North Hill property consists of approximately 33 unimproved acres in the Mount Vernon District. The property is owned by the Fairfax County Redevelopment and Housing Authority (FCRHA). The FCRHA established a Comprehensive Agreement with a developer to construct affordable and workforce housing. The project also includes the transfer of 12 acres to the Park Authority for a public park. On October 24, 2019, the FCRHA approved the transfer of \$1.5 million to the Park Authority for development of the park.
Open Space Preservation (PR-000063)	23,948	Increase necessary to appropriate revenues received in FY 2020 from donated funds for the preservation of open space throughout the County.
Park Easement Administration (2G51-018-000)	45,445	Increase necessary to appropriate easement revenues received in FY 2020.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Park Revenue Proffers (PR-000058)	2,116,855	Increase necessary to appropriate revenues received in FY 2020 from proffers. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	261,723	Increase necessary to appropriate pooled interest revenues in the amount of \$261,723 to continue to support planned, long-term, life-cycle maintenance of revenue facilities in conjunction with the objectives of the Infrastructure Financing Committee (IFC). As the Park Authority's revenue facilities age, maintenance and reinvestment is a priority.
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	10,800	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Springfield District.
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	2,400	Increase necessary to appropriate revenues received in FY 2020 from telecommunications leases to support improvements in the Sully District.
Sully Plantation (PR-000052)	27,799	Increase necessary to appropriate revenues received in FY 2020 from the Sully Foundation for improvements at the Sully Plantation.
Total	\$5,171,792	

Fund 81000, FCRHA General Operating**\$3,190,853**

FY 2021 expenditures are recommended to increase \$3,190,853 due to encumbered carryover of \$2,844,570 and an increase of \$346,283 to support renovations at Mount Vernon Athletic Club and Pender Drive.

FY 2020 actual expenditures reflect a decrease of \$3,012,644, or 38.9 percent, from the *FY 2020 Revised Budget Plan* amount of \$7,752,757. Of this amount, \$2,844,570 is included as encumbered carryover in FY 2021. The remaining balance of \$168,074 is primarily attributable to lower than anticipated program expenses.

Actual revenues in FY 2020 total \$3,994,949, an increase of \$1,324,035, or 49.6 percent, over the FY 2020 estimate of \$2,670,914 primarily due to higher than anticipated program income in FY 2020.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$25,409,568, a decrease of \$3,303,785.

Fund 81200, Housing Partnerships**\$15,514,783**

FY 2021 expenditures are recommended to increase \$15,514,783 due to encumbered carryover of \$5,323,415 and an appropriation of \$10,191,368 to support the ongoing renovation of Murraygate Village Apartments.

FY 2020 actual expenditures reflect a decrease of \$12,250,504, or 44.0 percent, from the *FY 2020 Revised Budget Plan* amount of \$27,841,847. Of this amount, \$5,323,415 is included as encumbered carryover in FY 2021. The

FY 2020 Carryover Review

OTHER FUNDS DETAIL

remaining balance of \$6,927,089 is primarily attributable to unexpended project balances related to the renovation of Murraygate Village Apartments.

Actual revenues in FY 2020 total \$15,591,343, a decrease of \$12,250,504, or 44.0 percent, from the FY 2020 estimate of \$27,841,847 primarily due to lower than anticipated reimbursements as a result of unexpended project balances related to the renovation of Murraygate Village Apartments.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$36,446, resulting in no change from the FY 2021 Adopted Budget Plan.

Fund 81500, Housing Grants and Projects

\$388,863

FY 2021 expenditures are recommended to increase \$388,863 due to unexpended grant balances of \$146,997 and a new award of \$241,866 for the State Rental Assistance Program (SRAP).

FY 2020 actual expenditures reflect a decrease of \$894,971, or 37.2 percent, from the *FY 2020 Revised Budget Plan* amount of \$2,408,316 due to unexpended grant balances that will carry forward into FY 2021. Please note the remaining balance of \$747,974 in SRAP funds a reserve required by the grantor.

Actual revenues in FY 2020 total \$2,368,323, a decrease of \$70,421, or 2.9 percent, from the FY 2020 estimate of \$2,438,744. These balances will carry forward into FY 2021 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 2021 ending balance is projected to be \$3,249,407, an increase of \$749,550.

Fund 81510, Housing Choice Voucher

\$5,281,832

FY 2021 expenditures are recommended to increase \$5,281,832 due to increases of \$4,539,528 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 99.4 percent; \$1,422,286 associated with the addition of 41 Five-Year Mainstream Project-Based Vouchers; \$361,176 to support 25 Veteran Administrative Supportive Housing (VASH) Project-Based Vouchers; \$254,337 made available from The Coronavirus Aid, Relief, and Economic Security Act (CARES); and, \$625,943 in ongoing administrative expenses due to encumbered carryover of \$235,930 and \$390,013 to support program operations; partially offset by a decrease of \$1,921,438 in the Portability Program to increase program utilization in both the Moving to Work and Housing Choice Voucher Programs.

FY 2020 actual expenditures reflect a decrease of \$1,250,876, or 1.8 percent, from the *FY 2020 Revised Budget Plan* amount of \$70,263,026. Of this amount, \$235,930 is included as encumbered carryover in FY 2021. The remaining balance of \$1,014,946 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 2020 total \$64,306,256, a decrease of \$7,415,143, or 10.3 percent, from the FY 2020 estimate of \$71,721,399 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held Housing Assistance Payment (HAP) reserves.

FY 2021 revenues are increased \$4,640,154 due to increases of \$4,539,528 based on full utilization of MTW funding made available at HUD's increased proration factor of 99.4 percent; \$1,422,286 to support the addition of new Five-Year Mainstream Project-Based Vouchers; \$361,176 to support new VASH Project-Based Vouchers; \$352,764 in

OTHER FUNDS DETAIL

administrative fees earned supporting the new vouchers; partially offset by a decrease of \$2,035,600 in the Portability Program to increase program utilization.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$4,238,253, a decrease of \$6,805,945.

ATTACHMENT VI:

SAR & FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 21009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on September 29, 2020, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2021, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:

Fund 10001 - General Fund

AGENCY

02	Office of the County Executive		
	Compensation	\$559,057	
	Operating Expenses	\$777,651	
		\$1,336,708	
03	Department of Clerk Services		
	Operating Expenses	\$11,959	
		\$11,959	
04	Department of Cable and Consumer Services		
	Operating Expenses	\$508	
		\$508	
06	Department of Finance		
	Operating Expenses	\$34,138	
		\$34,138	
08	Facilities Management Department		
	Compensation	(\$569,449)	
	Operating Expenses	\$4,635,184	
	Capital Outlay	\$8,495	
		\$4,074,230	
11	Department of Human Resources		
	Operating Expenses	\$101,527	
		\$101,527	
12	Department of Procurement and Material Management		
	Operating Expenses	\$822,967	
		\$822,967	
13	Office of Public Affairs		
	Operating Expenses	\$6,033	
		\$6,033	
15	Office of Elections		
	Compensation	\$323,250	
	Operating Expenses	\$1,717,014	
		\$2,040,264	

FY 2020 Carryover Review

Fund 10001 - General Fund**AGENCY**

17	Office of the County Attorney		
	Operating Expenses	\$559,499	
		<u>\$559,499</u>	
20	Department of Management and Budget		
	Operating Expenses	\$28,551	
		<u>\$28,551</u>	
25	Business Planning and Support		
	Operating Expenses	\$20,141	
		<u>\$20,141</u>	
26	Office of Capital Facilities		
	Operating Expenses	\$257,697	
		<u>\$257,697</u>	
30	Department of Economic Initiatives		
	Operating Expenses	\$84,000	
		<u>\$84,000</u>	
31	Land Development Services		
	Operating Expenses	\$359,055	
		<u>\$359,055</u>	
35	Department of Planning and Development		
	Compensation	(\$134,607)	
	Operating Expenses	\$1,413,961	
		<u>\$1,279,354</u>	
38	Department of Housing and Community Development		
	Compensation	(\$24,472)	
	Operating Expenses	\$753,889	
		<u>\$729,417</u>	
39	Office of Human Rights and Equity Programs		
	Operating Expenses	\$48,631	
		<u>\$48,631</u>	
40	Department of Transportation		
	Operating Expenses	\$726,118	
		<u>\$726,118</u>	
42	Office of the Independent Police Auditor		
	Operating Expenses	\$66,988	
		<u>\$66,988</u>	
51	Fairfax County Park Authority		
	Compensation	\$56,757	
	Operating Expenses	\$205,730	
	Capital Outlay	\$124,500	
		<u>\$386,987</u>	

FY 2020 Carryover Review

Fund 10001 - General Fund**AGENCY**

52	Fairfax County Public Library		
	Compensation	\$51,012	
	Operating Expenses	\$171,378	
			\$222,390
57	Department of Tax Administration		
	Operating Expenses	\$111,510	
			\$111,510
67	Department of Family Services		
	Compensation	\$595,352	
	Operating Expenses	\$1,143,367	
			\$1,738,719
70	Department of Information Technology		
	Compensation	\$199,657	
	Operating Expenses	\$348,112	
			\$547,769
71	Health Department		
	Operating Expenses	\$2,678,519	
	Capital Outlay	\$47,241	
			\$2,725,760
77	Office of Strategy Management for Health and Human Services		
	Operating Expenses	\$78,998	
			\$78,998
79	Department of Neighborhood and Community Services		
	Compensation	\$119,403	
	Operating Expenses	\$3,245,945	
	Capital Outlay	\$19,741	
			\$3,385,089
80	Circuit Court and Records		
	Operating Expenses	\$158,762	
			\$158,762
81	Juvenile and Domestic Relations District Court		
	Operating Expenses	\$108,444	
			\$108,444
82	Office of the Commonwealth's Attorney		
	Compensation	\$832,244	
	Operating Expenses	\$396,730	
			\$1,228,974
85	General District Court		
	Operating Expenses	\$133,420	
			\$133,420

FY 2020 Carryover Review

Fund 10001 - General Fund**AGENCY**

87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$147,751
	Capital Outlay	\$53,016
		<u>\$200,767</u>
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$159,841,392
		<u>\$159,841,392</u>
89	Employee Benefits	
	Benefits	\$827,203
	Non-Pay Employee Benefits	\$7,477
	Operating Expenses	\$16,596
		<u>\$851,276</u>
90	Police Department	
	Compensation	\$114,097
	Operating Expenses	\$5,109,748
	Capital Outlay	\$353,107
		<u>\$5,576,952</u>
91	Office of the Sheriff	
	Operating Expenses	\$1,347,487
	Capital Outlay	\$76,841
		<u>\$1,424,328</u>
92	Fire and Rescue Department	
	Operating Expenses	\$4,149,844
	Capital Outlay	\$504,361
		<u>\$4,654,205</u>
93	Office of Emergency Management	
	Operating Expenses	\$588,902
	Capital Outlay	\$101,457
		<u>\$690,359</u>
96	Department of Animal Sheltering	
	Operating Expenses	\$24,421
		<u>\$24,421</u>

FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	\$45,698,062
		\$45,698,062
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$398,019
		\$398,019
10040	Information Technology	
	IT Projects	\$50,935,836
		\$50,935,836
20000	Consolidated Debt Service	
	Bond Expenses	\$4,023,430
		\$4,023,430
30000	Metro Operations and Construction	
	County Services	\$3,260,743
		\$3,260,743
30010	General Construction and Contributions	
	Capital Projects	\$160,048,014
		\$160,048,014
30015	Environmental and Energy Program	
	Capital Projects	\$15,361,604
		\$15,361,604
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$46,211,582
		\$46,211,582
30030	Library Construction	
	Capital Projects	\$20,348,940
		\$20,348,940
30040	Contributed Roadway Improvements	
	Capital Projects	\$40,492,449
		\$40,492,449
30050	Transportation Improvements	
	Capital Projects	\$75,498,060
		\$75,498,060
30060	Pedestrian Walkway Improvements	
	Capital Projects	\$5,370,070
		\$5,370,070
30070	Public Safety Construction	
	Capital Projects	\$359,841,278
		\$359,841,278
30090	Pro Rata Share Drainage Construction	
	Capital Projects	\$3,228,301
		\$3,228,301

FY 2020 Carryover Review

FUND		
30300	Affordable Housing Development and Investment	
	Capital Projects	\$44,271,021
		\$44,271,021
30400	Park Authority Bond Construction	
	Capital Projects	\$84,326,449
		\$84,326,449
40000	County Transit Systems	
	Operating Expenses	\$7,871,374
	Capital Projects	\$7,002,338
		\$14,873,712
40010	County and Regional Transportation Projects	
	Operating Expenses	(\$184,208)
	Work Performed for Others	(\$1,486,798)
	Capital Projects	\$333,085,311
		\$331,414,305
40030	Cable Communications	
	Operating Expenses	\$6,669,714
	Capital Outlay	\$2,153,804
		\$8,823,518
40040	Fairfax-Falls Church Community Services Board	
	Operating Expenses	\$5,836,724
	Capital Outlay	\$76,469
		\$5,913,193
40050	Reston Community Center	
	Operating Expenses	\$105,869
	Capital Projects	\$1,595,502
		\$1,701,371
40060	McLean Community Center	
	Operating Expenses	\$50,716
	Capital Projects	\$305,703
		\$356,419
40070	Burgundy Village Community Center	
	Operating Expenses	\$35,205
		\$35,205
40080	Integrated Pest Management Program	
	Operating Expenses	\$189,686
		\$189,686
40090	E-911	
	Operating Expenses	\$5,090,805
	IT Projects	\$9,478,547
		\$14,569,352

FUND

40100	Stormwater Services		
	Operating Expenses	\$89,513	
	Capital Outlay	\$860,469	
	Capital Projects	\$171,947,432	
			\$172,897,414
40110	Dulles Rail Phase I Transportation Improvement District		
	Bond Expenses	\$13,000,000	
			\$13,000,000
40120	Dulles Rail Phase II Transportation Improvement District		
	Operating Expenses	\$42,044,976	
			\$42,044,976
40125	Metrorail Parking System Pledged Revenues		
	Capital Projects	\$3,059,804	
			\$3,059,804
40130	Leaf Collection		
	Operating Expenses	\$15,165	
	Capital Outlay	\$12,986	
			\$28,151
40140	Refuse Collection and Recycling Operations		
	Operating Expenses	\$107,093	
	Capital Outlay	\$253,961	
	Capital Projects	\$556,757	
			\$917,811
40150	Refuse Disposal		
	Operating Expenses	\$2,136,046	
	Capital Outlay	\$545,911	
	Capital Projects	\$4,088,931	
			\$6,770,888
40170	I-95 Refuse Disposal		
	Operating Expenses	\$405,032	
	Capital Outlay	\$331,385	
	Capital Projects	\$7,275,643	
			\$8,012,060
40180	Tysons Service District		
	Capital Projects	\$19,737,398	
			\$19,737,398
40190	Reston Service District		
	Capital Projects	\$915,248	
			\$915,248
40300	Housing Trust Fund		
	Capital Projects	\$21,555,399	
			\$21,555,399
40330	Elderly Housing Programs		
	Operating Expenses	\$181,658	
			\$181,658

FY 2020 Carryover Review

FUND		
50000	Federal/State Grants	
	Grant Expenditures	\$301,406,054
		\$301,406,054
50800	Community Development Block Grant	
	Grant Expenditures	\$22,981,801
		\$22,981,801
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$4,140,571
		\$4,140,571
60000	County Insurance	
	Operating Expenses	\$11,100,000
		\$11,100,000
60010	Department of Vehicle Services	
	Operating Expenses	\$4,175,202
	Capital Outlay	\$3,019,283
		\$7,194,485
60020	Document Services	
	Operating Expenses	\$1,007,442
		\$1,007,442
60030	Technology Infrastructure Services	
	Operating Expenses	\$2,781,074
	Capital Outlay	\$3,388,219
		\$6,169,293
60040	Health Benefits	
	Non-Pay Employee Benefits	\$54,242,570
		\$54,242,570
69010	Sewer Operation and Maintenance	
	Operating Expenses	\$3,820,402
	Capital Outlay	\$1,593,997
		\$5,414,399
69300	Sewer Construction Improvements	
	Capital Projects	\$68,386,732
		\$68,386,732
69310	Sewer Bond Construction	
	Capital Projects	\$10,961,231
		\$10,961,231
70000	Route 28 Tax District	
	Operating Expenses	(\$1,216)
		(\$1,216)

FUND

GIVEN under my hand this _____ of September, 2020

By: _____

Jill Cooper
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 21009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on September 29, 2020, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2021, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	\$100,263,436
S31000	Public School Construction	
	Capital Projects	\$180,677,595
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	(\$12,077,883)
S43000	Public School Adult and Community Education	
	Operating Expenditures	(\$1,359,105)
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$35,404,940
S60000	Public School Insurance	
	Operating Expenditures	\$431,831
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$27,951,061
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$52,592
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of September, 2020

By: _____

Jill Cooper
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2021
Amendment AS 21900

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on September 29, 2020, at which meeting a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2021 Fiscal Plan Transfers are hereby amended as follows:

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$0	\$4,224,448	\$4,224,448
	Fund 10015 Economic Opportunity Reserve	\$8,263,008	\$14,103,978	\$5,840,970
	Fund 10040 Information Technology	\$0	\$10,000,000	\$10,000,000
	Fund 30010 General Construction and Contributions	\$16,456,430	\$22,059,189	\$5,602,759
	Fund 30015 Environmental and Energy Program	\$916,615	\$7,966,615	\$7,050,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$0	\$12,315,375	\$12,315,375
	Fund 30060 Pedestrian Walkway Improvements	\$700,000	\$3,018,555	\$2,318,555
	Fund 80000 Park Revenue and Operating	\$0	\$1,706,529	\$1,706,529
	Fund 83000 Alcohol Safety Action Program	\$774,807	\$924,807	\$150,000
30010	General Construction and Contributions			
	Fund 30015 Environmental and Energy Program	\$0	\$1,588,292	\$1,588,292
	Fund 30060 Pedestrian Walkway Improvements	\$0	\$1,000,000	\$1,000,000
30020	Infrastructure Replacement and Upgrades			
	Fund 30015 Environmental and Energy Program	\$0	\$6,723,312	\$6,723,312
30080	Commercial Revitalization Program			
	Fund 30010 General Construction and Contributions	\$0	\$750,644	\$750,644
40010	County and Regional Transportation Projects			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$2,206,000	\$2,206,000
40040	Fairfax-Falls Church Community Services Board			
	Fund 30010 General Construction and Contributions	\$0	\$1,500,000	\$1,500,000
40300	Housing Trust Fund			
	Fund 80300 Park Improvement	\$0	\$1,500,000	\$1,500,000
69000	Sewer Revenue			
	Fund 69300 Sewer Construction Improvements	\$65,000,000	\$77,000,000	\$12,000,000
S10000	Public School Operating			
	Fund S31000 School Construction	\$9,247,474	\$13,078,444	\$3,830,970
	Fund S43000 School Adult & Community Education	\$975,000	\$1,201,537	\$226,537

FY 2020 Carryover Review

A Copy - Teste:

Jill Cooper
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 20258

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, on September 29, 2020, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2020, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:

S71100 Public School OPEB Trust

Operating Expenses	\$863
	<hr/> \$863

A Copy - Teste:

Jill Cooper
Clerk to the Board of Supervisors

ATTACHMENT C:

**FCPS FY 2020 FINAL BUDGET REVIEW AND
APPROPRIATION RESOLUTIONS**

**(This attachment reflects final School Board action
taken on July 23, 2020.)**

Subject: FY 2020 Year End

Staff Contact: Leigh Burden, assistant superintendent, Department of Financial Services

Other Staff Present: Marty Smith, chief operating officer
Alice Wigington, director, Office of Budget Services

Meeting Category: July 23, 2020 - Regular Meeting

School Board Action Required: Discussion

Ignite Link: Goal 4 - Resource Stewardship

Summary/Background (Key Points):

All the FY 2020 accounts have been closed subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the nine funds. All comparisons are against the FY 2020 Third Quarter Budget Review.

In the School Operating Fund, after accounting for the revenue variance and the FY 2021 budgeted beginning balance, flexibility reserve, fuel contingency, textbook reserve, and other commitments, the FY 2020 funds available total \$38.2 million.

Revenue variances begin on page one of the agenda attachment. FY 2020 actual total funds available are \$4.0 million less, or 0.1 percent, than the FY 2020 Third Quarter Budget Review. State Aid for FY 2020 totals \$491.9 million, which is \$1.8 million less than budgeted, and sales tax receipts total \$214.7 million, \$25,492 less than budgeted. Federal revenue totals \$45.7 million, which is \$0.8 million less than budgeted primarily due to the unspent multiyear grant awards that will be carried forward and re-appropriated in FY 2021. Other revenue receipts, including tuition, fees, other service charges, and miscellaneous revenue, are \$1.4 million less than the third quarter estimate.

Expenditure variances on page two of the agenda attachment, total \$42.2 million. Due to the changing fiscal landscape brought about by the COVID-19 pandemic, FCPS implemented spending guidance that deferred all non-critical expenditures including maintaining position vacancies and only hiring for positions that fulfill critical FCPS functions.

The total expenditure variance is 1.4 percent of the FY 2020 Third Quarter Budget total disbursements and is largely attributed to savings of \$15.4 million from salaries and employee benefits primarily resulting from additional turnover and savings of \$25.3 million primarily from utilities, fuel, and supplies as a result of the pandemic. Multiyear unspent federal grant funds of \$1.6 million is carried forward and re-appropriated for FY 2021.

As a result of the revenue and expenditure variances, the total funding available from FY 2020 totals \$38.2 million. This agenda item includes recommendations for FY 2021 expenditure adjustments including \$9.7 million to support FCPS' post COVID-19 response plan. Prior committed priorities and requirements include \$3.6 million to continue FCPS' annual commitment to allocate funding from year-end to major maintenance projects and one-time funding of \$0.2 million to address a shortfall in Adult and Community Education Fund (ACE). Other funding includes \$0.3 million to support the Global STEM Challenges program.

All the remaining funding available, \$24.4 million, is recommended to be set aside for the FY 2022 budgeted beginning balance. This reflects no change from the FY 2021 beginning balance.

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

Recommendation:

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

Attachment:
FY20 Year end

School Operating Fund Statement Summary and Balance Available*			
(\$ in millions)			
	FY 2020 Third Quarter	FY 2020 Actual	Variance
Beginning Balance, July 1	\$96.91	\$96.91	\$0.00
Reserves	38.19	38.19	0.00
Receipts	828.36	824.35	(4.01)
Transfers In	2,136.89	2,136.89	0.00
Total Available	\$3,100.35	\$3,096.34	(\$4.01)
Expenditures	\$3,032.59	\$2,917.28	(\$115.32)
Transfers Out	36.73	36.73	(0.00)
Total Disbursements	\$3,069.33	\$2,954.01	(\$115.32)
Ending Balance, June 30	\$31.02	\$142.33	\$111.31
FY 2021 Beginning Balance Requirements**	\$24.44	\$24.44	
School Board Flexibility Reserve	0.00	8.00	
Fuel Contingency	0.00	2.00	
Centralized Instructional Resources Reserve	6.58	6.58	
Commitments and Carryover:			
Outstanding Encumbered Obligations	0.00	24.82	
School and Projects Carryover	0.00	33.35	
Department Critical Needs Carryover	0.00	4.91	
Balance after Commitments	(0.00)	\$38.23	
FY 2020 Administrative Adjustments (Investments/Identified Needs)			
<i>Prior Committed Priorities and Requirements</i>			
Major Maintenance		3.55	
Transfer to ACE Fund		0.23	
<i>Identified Investments</i>			
Post COVID-19 Reserve		9.73	
Edison STEM Lab		0.28	
Set-Aside for FY 2022 Beginning Balance		24.44	
Available Ending Balance	(0.00)	\$0.00	

*Does not add due to rounding.

**Funding set aside as part of the FY 2019 Final Budget Review.

Motion & Voting

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

Motion by Megan McLaughlin, second by Ricardy J Anderson - Chair.

Final Resolution: Motion Carries

Yes: Megan McLaughlin, Ricardy J Anderson - Chair, Melanie K Meren, Rachna S Heizer, Elaine V Tholen, Tamara D Kaufax, Karen Corbett Sanders, Karen A Keys-Gamarra, Stella Pekarsky - Vice Chair, Abrar Omeish, Laura Jane H Cohen, Karl V Frisch

	<u>AMOUNT</u>
I. FY 2020 ACTUAL REVENUE (as compared to the FY 2020 Third Quarter Budget Review)	
A. Sales Tax	(\$25,492)
Revenue from sales tax is projected to be \$25,492 lower from the FY 2020 Third Quarter Budget Review. The final sales tax payment for FY 2020 will not be received until July, after the fiscal year ends.	
B. State Aid	(1,782,249)
As compared to the FY 2020 Third Quarter Budget Review, State Aid reflects a net decrease of \$1.8 million. The State's final payment is based on the actual March 31 average daily membership (ADM). The actual ADM was slightly lower than projected, resulting in less revenue in Basic Aid, the primary component of State Aid.	
C. Federal Revenue	(768,467)
As compared to the FY 2020 Third Quarter Budget Review, federal revenue reflects a net decrease of \$0.8 million, primarily due to:	
1. Unspent, multiyear grant awards (item II.B) that will be carried forward and re-appropriated for FY 2021 (items III.C. and IV.A.) totaling \$1.6 million, primarily from the Individuals with Disabilities Education Act (IDEA) and Perkins.	
2. Actual receipts from other federal revenue are \$0.8 million more than budgeted, primarily due to Impact Aid offset by a decrease in e-Rate revenue.	
D. Tuition, Fees and Other	(1,430,680)
Based on actual receipts, other revenue categories, including tuition, fees and miscellaneous revenue reflect a net decrease of \$1.4 million. Due to the impact from the COVID-19 pandemic, the decrease results primarily from community use revenue, school fees, such as field trips and parking fees, and tuition from other jurisdictions. This decrease is offset by an estimated increase in the City of Fairfax tuition.	
TOTAL FY 2020 REVENUE VARIANCE	(\$4,006,888)

	<u>AMOUNT</u>	<u>POSITION</u>
II. FY 2020 ACTUAL EXPENDITURES (as compared to the FY 2020 Third Quarter Budget Review)		
A. Total Expenditures	(\$40,656,673)	(0.0)
<p>Expenditures, excluding unspent multiyear grant awards (item II.B.), are \$40.7 million less than projected after funding:</p> <ol style="list-style-type: none"> 1. School Board Flexibility Reserve \$8.0 million 2. Fuel Contingency \$2.0 million 3. Outstanding Encumbered Obligations \$24.8 million 4. School/Projects Carryover \$33.4 million 5. Department Critical Needs Carryover \$4.9 million <p>The expenditure variance totals 1.3 percent of the revised budget and is comprised of the following:</p> <ol style="list-style-type: none"> 1. Salaries \$12.4 million 2. Employee Benefits \$3.0 million 3. Other Expenditures \$25.3 million <p>Due to the changing fiscal landscape brought about by the COVID-19 pandemic, FCPS implemented spending guidance that deferred all non-critical expenditures including maintaining position vacancies and only hiring for positions that fulfill critical FCPS functions.</p> <p>The \$15.4 million in salary and benefits variance is mainly attributed to regular contracted personnel (due to higher than budgeted turnover) and savings in substitute accounts as a result of the COVID-19 pandemic. Updated turnover assumptions have already been incorporated into the development of the FY 2021 budget. The \$25.3 million in other expenditures is primarily due to lower utility usage, fuel expenses, and logistics spending (which includes reducing school carryover from 25 percent to 10 percent) as a result of the COVID-19 pandemic.</p>		
B. Multiyear Grant Funding	(1,579,089)	(0.0)
<p>The total expenditure variance also includes federal multiyear unspent grant award expenditures totaling \$1.6 million. As a result of lower expenditures in the FY 2020 grant year, the corresponding revenue decrease is reflected in item I.C. This multiyear available grant funding (items III.C. and IV.A.) is carried forward and re-appropriated to FY 2021.</p>		
TOTAL FY 2020 ACTUAL EXPENDITURE VARIANCE	(\$42,235,762)	(0.0)
FY 2020 TOTAL FUNDS AVAILABLE	<u>\$38,228,874</u>	

		<u>AMOUNT</u>
III. FY 2021 REVENUE AND BEGINNING BALANCE ADJUSTMENTS		
X	A. Beginning Balance	\$86,867,087
	As a result of the adjustment from FY 2020, including the impact of commitments and carryover, the beginning balance for FY 2021 is increasing by \$86.9 million due to:	
	1. School Board Flexibility Reserve	\$8.0 million
	2. Fuel Contingency	\$2.0 million
	3. Outstanding encumbered obligations	\$24.8 million
	4. School/multiyear projects carryover	\$33.4 million
	5. Department critical needs carryover	\$4.9 million
	6. Prior committed priorities/requirements	\$3.8 million
	7. Identified Investments	\$10.0 million
X	B. Set Aside for FY 2022 Beginning Balance	24,442,769
	Available funding of \$24.4 million from FY 2020 year-end is recommended to be set aside as a beginning balance for FY 2022. This results in no change as compared to the beginning balance included in the FY 2021 Approved Budget.	
X	C. Grants Adjustments <i>(Revenue adjustments is offset by corresponding expenditure adjustment in IV.A.)</i>	
	1. Unspent multiyear federal grant awards from FY 2020 are carried forward to FY 2021.	1,579,089
	2. Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:	
	• The Carl D. Perkins grant decreased by \$0.1 million as compared to the FY 2021 Approved Budget.	(90,961)
	• The IDEA Parent Resource Teacher grant and Champions Together awards increased by \$17,000 as compared to the FY 2021 Budget Approved Budget.	17,000
	• The CARES Act under the Elementary and Secondary School Emergency Relief Fund increased by \$0.6 million as compared to the FY 2021 Approved Budget.	602,947
FY 2021 REVENUE AND BEGINNING BALANCE ADJUSTMENTS		<u>\$113,417,931</u>

	<u>AMOUNT</u>	<u>POSITION</u>						
IV. FY 2021 RECOMMENDED EXPENDITURE ADJUSTMENTS								
X A. Grants Adjustments <i>(Expenditure adjustment is offset by corresponding revenue adjustments in III.C.)</i>								
1. Unspent multiyear federal grant awards from FY 2020 are carried forward to FY 2021.	\$1,579,089	0.0						
2. Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:								
• The Carl D. Perkins grant decreased by \$0.1 million as compared to the FY 2021 Approved Budget.	(90,961)	(0.0)						
• The IDEA Parent Resource Teacher grant and Champions Together awards increased by \$17,000 as compared to the FY 2021 Budget Approved Budget.	17,000	0.0						
• The CARES Act under the Elementary and Secondary School Emergency Relief Fund increased by \$0.6 million as compared to the FY 2021 Approved Budget.	602,947	0.0						
X B. Commitments and Carryover	63,080,982	0.0						
<p>Outstanding encumbered obligations, school and multiyear projects carryover, and department critical needs carryover are appropriated in FY 2021.</p> <p>Outstanding encumbered obligations are the result of orders that remain undelivered or the items have been received, but the invoice has not yet arrived. These are formal documents and move the appropriated funds from one fiscal year to the next.</p> <p>Schools/multiyear projects carryover consists of systemwide multiyear projects, as well as schools automatic balance carryover of 10 percent of their budget (reduced from 25 percent as a result of the pandemic), selected accounts like band and field trips, and school requests for critical needs funding.</p> <p>Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">1. Outstanding Encumbered Obligations</td> <td style="text-align: right;">\$24.8 million</td> </tr> <tr> <td>2. School/Projects Carryover</td> <td style="text-align: right;">\$33.4 million</td> </tr> <tr> <td>3. Department Critical Needs Carryover</td> <td style="text-align: right;">\$4.9 million</td> </tr> </table>			1. Outstanding Encumbered Obligations	\$24.8 million	2. School/Projects Carryover	\$33.4 million	3. Department Critical Needs Carryover	\$4.9 million
1. Outstanding Encumbered Obligations	\$24.8 million							
2. School/Projects Carryover	\$33.4 million							
3. Department Critical Needs Carryover	\$4.9 million							
X C. School Board Flexibility Reserve	8,000,000	0.0						
<p>Funding of \$8.0 million is maintained for the School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year. This funding is carried forward to the next fiscal year with School Board approval.</p>								

√-Recurring
X-Nonrecurring

X	D. Fuel Contingency	2,000,000	0.0
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To align with the County and to address fluctuations in rates, FCPS created a fuel reserve with one-time funding at the FY 2016 Final Budget Review. Funding of \$2.0 million is maintained in the fuel reserve to mitigate rate fluctuations. This is consistent with Fairfax County Government's budgeting process for fuel.

X	E. COVID-19 Response Placeholder	9,728,598	0.0
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One-time placeholder funding of \$9.7 million is included to address FCPS' pandemic preparedness and response activities.

FY 2021 EXPENDITURE ADJUSTMENTS	\$84,917,655	0.0
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	<u>AMOUNT</u>	<u>POSITION</u>
V. FY 2021 RECOMMENDED TRANSFERS OUT ADJUSTMENTS		
X A. Major Maintenance	\$3,550,970	0.0
<p>Funding is requested to continue to address the backlog of major maintenance using one-time funding. Funding totaling \$3.6 million was eliminated during the adoption of the FY 2014 Approved Budget. At that time, FCPS adopted a process of restoring the funding for major maintenance at the FY 2013 level using funding available annually at year-end. Funding has been utilized to supplement major maintenance since FY 2013. Funding major infrastructure maintenance will help prevent the failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. Due to budget constraints, infrastructure maintenance has been limited, and there is a substantial backlog of infrastructure that has surpassed its useful life.</p>		
X B. Edison Stem Labs	280,000	0.0
<p>Funding of \$0.3 million will support phase 2 renovation of a STEM lab at Edison High School as part of the expansion of the Global STEM Challenges Program (GSCP) to meet continued growth in student enrollment and enhance the STEM learning opportunities in the program. The renovation will provide a laboratory classroom to enable students in the program to engage in STEM learning experiences. Students in the GSCP investigate the most significant, global engineering challenges of the 21st century through hands-on, project-based learning. The GSCP is an innovative program established in FY 2017 through a VDOE grant to prepare students for the Virginia of the future.</p>		
X C. Transfer to Adult and Community Education Fund	226,537	0.0
<p>The Adult and Community Education (ACE) Fund ended FY 2020 with a shortfall of \$0.2 million. Due to the impact from the COVID-19 pandemic, all in-person classes were canceled, resulting in a decrease in tuition. To support ACE, a one-time transfer of \$0.2 million is recommended.</p>		
FY 2021 TRANSFERS OUT ADJUSTMENTS	<u>4,057,507</u>	<u>0.0</u>
FY 2021 TOTAL DISBURSEMENT ADJUSTMENTS	<u>\$88,975,162</u>	<u>0.0</u>

√-Recurring
X-Nonrecurring

	<u>AMOUNT</u>	<u>POSITION</u>
VI. FY 2022 BEGINNING BALANCE		
X A. Beginning Balance	\$24,442,769	0.0
<p>All the remaining funding available, \$24.4 million, is recommended to be set aside for the FY 2022 beginning balance. This results in no change as compared to the beginning balance included in the FY 2021 Approved Budget.</p>		
FY 2021 TOTAL FUNDS AVAILABLE	<u>\$0</u>	

√-Recurring
 X-Nonrecurring

VII. AGENDA SUMMARY

FY 2020 ACTUAL REVENUE VARIANCE	(\$4,006,887)
FY 2020 ACTUAL EXPENDITURE VARIANCE (After School Board Flexibility Reserve, Fuel Contingency, and commitments and carryover)	(\$42,235,762)
TOTAL FUNDS AVAILABLE	<u>\$38,228,874</u>
LESS PRIOR COMMITTED PRIORITIES AND REQUIREMENTS	
Major Maintenance	\$3,550,970
Transfer to ACE Fund	226,537
LESS RECOMMENDED IDENTIFIED INVESTMENTS	
Edison Stem Labs Phase Two	280,000
Post COVID-19 Reserve	9,728,598
LESS FY 2022 Beginning Balance set aside	<u>24,442,769</u>
AVAILABLE ENDING BALANCE	<u>\$0</u>

VIII. OTHER FUNDS

SCHOOL CONSTRUCTION FUND

The FY 2020 actual receipts are \$0.4 million greater than the budgeted amount. This is primarily due to \$0.5 million in additional miscellaneous revenue received which includes County proffers, and funding received for schools' work orders; \$79,888 from the City of Fairfax for air units at Daniel Runn ES and water heater replacements at Providence ES; and an additional \$93,894 in capital cost recovery from Thomas Jefferson High School for Science and Technology tuition. The additional revenue is offset by \$0.2 million less than budgeted revenue in boosters, youth associations, and community support of turf fields. Transfers in are \$2.2 million more than the budgeted amount due to County transfers of \$1.9 million to support turf field replacements at Centreville HS, Herndon HS, and Jackson MS, and \$0.4 million for the county's share of Title IX fields at Justice HS and Ossian Hall Park.

Actual FY 2020 expenditures total \$214.9 million which is \$14.9 million lower than the estimate at FY 2020 Third Quarter Budget Review. Total costs for multiyear construction projects are allocated when the jobs are contracted, actual project expenditures are recognized as incurred, and unspent balances are carried forward into future years until the projects are complete. Therefore, construction projections that are funded through 2019 Bond Referendum and are in the early stage of construction reflect only a portion of the total budgeted renovation cost. Examples of projects include renovations for Cooper MS, Hybla Valley ES, and Washington Mill ES.

The actual FY 2020 turf field replacement ending balance of \$1.8 million reflects a \$0.4 million decrease compared to the third quarter estimate due to variance between budgeted and actual expenditures. This turf field funding is being held in reserve pending future replacement needs.

The FY 2021 Revised Budget includes funding of \$3.6 million in continued support for addressing the backlog of major infrastructure maintenance, and \$0.3 million for phase two renovation of a STEM lab at Edison HS.

FOOD AND NUTRITION SERVICES FUND

The Food and Nutrition Services Fund (FNS) was affected by the COVID-19 pandemic school closures in FY 2020. Although FCPS received partial reimbursement from the Federal Government, Food Services continued to provide meals at grab and go sites free of charge to students, resulting in a significant decrease in revenue. Excluding the beginning balance, revenue in the FNS fund totals \$68.0 million and is \$17.5 million less than the FY 2020 Third Quarter Budget Review due to a \$13.0 million decrease in food sales, a decrease of \$4.6 million, in federal aid, and a decrease of \$97,849 in state aid offset by an increase of \$0.2 million in other revenue.

Actual expenditures total \$79.9 million which is a decrease of \$5.6 million from the FY 2020 Third Quarter Budget Review. The decrease is primarily due to lower than budgeted food costs due to a decrease in meals served related to COVID-19 school closures, and savings in employee salaries and benefits, resulting from hiring freezes of vacant positions. Although overall expenditures went down, there was an increase in overtime costs for hourly food service workers who are critical in providing emergency meal distribution services during the public health crisis.

The FY 2021 Revised Budget is adjusted to reflect a decrease of \$11.4 million in the beginning balance as compared to the projection in the FY 2021 Approved Budget. Revenue increased by \$21,972 due to the Farm to Schools grant carryover. Expenditures increased by \$24,311 due to the increase in expenditures of \$2,339 in outstanding encumbered obligations from FY 2020 and an additional \$21,972 the grant appropriation. In total, the revenue and expenditure adjustments result in a decrease of \$11.4 million to the Food and Nutrition Services reserve, as compared to the projection included in the FY 2021 Approved Budget, bringing the reserve total to \$5.0 million in FY 2021. Guidance from the USDA recommends LEA's limit their net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service. The current reserve balance is historically low

compared to prior years and is not sufficient to support one month of operating expenditures or mitigate the impact of expenditure and revenue fluctuations due to the pandemic.

ADULT AND COMMUNITY EDUCATION FUND

The FY 2020 ending balance for the Adult and Community Education (ACE) Fund is a shortfall of \$0.2 million. The ACE Fund was impacted by the COVID-19 pandemic which resulted in decreased enrollment and the cancellation of in-person classes starting in the third quarter and continuing through the end of the year.

These losses were partially mitigated through the conversion to online instruction of selected course offerings. The total receipts and transfers were \$7.7 million, a decrease of \$1.7 million from FY 2020 Third Quarter Budget Review projection primarily due to a decrease in tuition and fees of \$1.5 million, a decrease in Federal Aid of \$0.3 million, offset by an increase in State Aid of \$0.2 million and other revenue of \$8,666.

Actual expenditures total \$8.0 million, which was a decrease of \$1.4 million from the FY 2020 Third Quarter Budget Review due to lower expenditures in hourly teacher costs, salaries and benefits, and materials and supplies resulting from course cancellations. Overall expenditures for the fund include costs to provide course offerings such as instructor costs and classroom supplies, in addition to oversight and management costs.

The FY 2021 Revised Budget totals \$8.2 million which includes a one-time increase of \$0.2 million in the transfer from the School Operating Fund to address the shortfall in FY 2020. There is also an increase of a 0.1 FTE for the Adult High School for an instructional program specialist funded by the Corrections and Institution grant.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2020 ending balance for the Grants and Self-Supporting Programs Fund totals \$24.1 million. The ending balance comprises of \$7.4 million for summer school and \$16.7 million in grant revenues not yet expended. The FY 2021 Revised Budget is increasing by \$34.4 million due to new and revised grant awards, the re-appropriation of the ending balance and multiyear grant awards, and reduced expenditures for summer school.

Grants Subfund:

The FY 2020 ending balance for the Grants subfund totals \$16.7 million and primarily represents grant revenues not yet expended for Title I, Title II, and Title III.

The FY 2021 budget for the Grants subfund reflects a net increase of \$30.8 million due to revised grant awards and the re-appropriation of the ending balance and multiyear grant awards. Of this amount, \$16.7 million represents the ending balance and \$14.1 million results from the re-appropriation of multiyear grant awards primarily for entitlement grants such as Title I, Title II, and Title III; and other grants such as 21st Century Community Learning Center; Department of Defense Education Activity; and State Technology Plan.

Position authorization for 0.57 positions includes the following: a 0.4 in the Title I grant and a 0.17 in the McKinney Vento grant. The funding for these positions was included in the FY 2021 Approved Budget.

Summer School Subfund:

The FY 2020 available ending balance in the Summer School subfund is \$7.4 million, primarily due to a decrease in budgeted expenditures of \$3.7 million combined with \$3.8 million in reserve funding. Reduced expenditures primarily include Credit Recovery Academy, Thomas Jefferson Summer School, and Extended School Year. Revenue receipts were decreased by \$0.1 million more than estimated due primarily to lower state revenue for remediation and lower tuition receipts. The FY 2020 ending balance will be carried over to FY 2021 allowing FCPS to maintain summer programs such as the Young Scholars

program, the Economics and Personal Finance course, the Credit Recovery Academy, CTE Academy, and Extended School Year (ESY).

SCHOOL INSURANCE FUND

Total FY 2020 School Insurance Fund receipts of \$15.5 million are an increase of \$2.3 million over the FY 2020 Third Quarter Estimate due to additional revenue of \$2.2 million received into the Workers' Compensation subfund and higher insurance proceeds of \$73,607. The additional funding for Workers' Compensation was required to cover a higher than anticipated net change in accrued liabilities, as determined by the most recent actuarial valuation.

Total FY 2020 expenditures of \$16.4 million are an increase of \$0.2 million over the FY 2020 estimate of \$16.2 million (excluding the budget of \$3.0 million for the allocated reserve). This is a result of higher Workers' Compensation claims paid and Risk Management claims and losses offset by lower Workers' Compensation administration and claims management expenditures. FCPS self-insures the Workers' Compensation Program as well as other liabilities; accordingly, FCPS must maintain sufficient funds available on reserve to settle claims as needed. Accrued liabilities in the Workers' Compensation subfund increased by \$2.2 million due primarily to increases in outstanding case reserves offset by a decrease in claims incurred but not yet reported (IBNR). The Other Insurance subfund had a decrease in accrued liabilities of \$0.5 million. The net change in accrued liabilities is accounted for in the fund's restricted reserves.

As compared to the FY 2021 Approved Budget, the FY 2021 Revised Budget reflects a \$2.1 million increase in the beginning balance primarily due to the increase in the Workers' Compensation accrued liabilities. The decrease of \$0.5 million in the Other Insurance accrued liability is offset by a \$0.4 million increase in the allocated reserves. Outstanding encumbered obligations of \$225 at FY 2020 year-end are reflected in projected expenditures for FY 2021. In addition, the revised FY 2021 budget includes an increase of \$0.4 million in the allocated reserve and \$1.7 million increase in restricted reserves.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

The Premium Stabilization Reserve (PSR) FY 2020 year-end balance totals \$100.8 million, which is a \$27.9 million increase over the FY 2020 Third Quarter estimate. Total School Health and Flexible Benefits Fund FY 2020 revenue of \$443.1 million is an increase of \$11.1 million over the FY 2020 Third Quarter estimate. The increase in revenue was due to increased rebates and subsidies of \$7.0 million, increased net contributions (employer, employee, and retiree contributions) of \$4.2 million, and higher than projected Flexible Account Withholdings of \$0.1 million offset by lower interest income of \$0.2 million. FCPS successfully negotiated higher rebate guarantees resulting in an increase in rebates and subsidies for FY 2020.

School Health and Flexible Benefits Fund FY 2020 expenditures total \$418.0 million, which is a net decrease of \$16.8 million as compared to the FY 2020 Third Quarter estimate. Deferred and suspended services from March through June as a result of the COVID-19 pandemic significantly impacted claims paid, IBNR, and Flexible Account reimbursements. Self-insured claims paid were \$10.1 million less than estimated, IBNR was \$4.4 million less, FSA reimbursements were \$0.8 million less, and premiums paid were \$0.6 million less. In addition, administrative expenses decreased by \$0.9 million as compared to the FY 2020 Third Quarter estimate due to lower salaries, benefits and contracted services than projected. A certified IBNR estimate will not be available until after the close of the fiscal year. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2021 Midyear Budget Review. Outstanding encumbered obligations totaling \$4,187 at FY 2020 year-end are reflected in projected expenditures in the FY 2021 Revised Budget.

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

The FY 2020 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$2.6 billion, which is a decrease of \$123.3 million as compared to the FY 2020 Third Quarter estimate. FY 2020 receipts total \$264.2 million which is a decrease of \$131.2 million, due to lower revenue from investment income of \$133.2 million offset by higher contribution revenue of \$2.0 million.

ERFC expenditures for FY 2020 total \$207.0 million, which is a decrease of \$8.0 million from the FY 2020 Third Quarter estimate due to lower than projected retirement benefits payments and refunds of \$6.7 million, decreased investment services expenses of \$0.4 million, and decreased administrative expenses of \$0.9 million. Due to the timing of the FY 2020 Final Budget Review, final transactions from investment activities, including actual returns from June, and the impact of employee retirements occurring at year-end on expenditures will be incorporated in the FY 2021 Midyear Budget Review.

The FY 2021 beginning balance includes a decrease of \$123.1 million as a result of the impact of the FY 2020 ending balance. Outstanding encumbered obligations totaling \$0.2 million at FY 2020 year-end are reflected in projected expenditures for the FY 2021 Revised Budget.

SCHOOL OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

The FY 2020 ending balance for the OPEB Trust Fund is \$152.9 million, a decrease of \$3.6 million from the FY 2020 Third Quarter Budget Review, due to low investment returns driven by market volatility. As a result of the timing of the FY 2020 Final Budget Review, final transactions from investment activities, including actual returns from June, will be incorporated in the FY 2021 Midyear Budget Review. Total FY 2020 revenue of \$30.4 million is a decrease of \$3.6 million, from the FY 2020 Third Quarter Budget Review due to the decrease in investment returns.

FY 2020 expenditures totaling \$24.0 million are an increase of \$863 over the FY 2020 Third Quarter Budget Review due to an increase in fees paid. The FY 2021 Revised Budget includes a \$3.6 million decrease in the beginning balance as a result of the decreased funding available at FY 2020 year-end.

SCHOOL OPERATING FUND STATEMENT

	FY 2020 Third Quarter	FY 2020 Actual	Variance	FY 2021 Approved	FY 2021 Revised	Variance
BEGINNING BALANCE, July 1:						
Budgeted Beginning Balance	\$ 26,269,239	\$ 26,269,239	\$ -	\$ 24,442,769	\$ 24,442,769	\$ -
Outstanding Encumbered Obligations	27,217,995	27,217,995	-	-	24,817,934	24,817,934
Schools/Projects Carryover	26,352,039	26,352,039	-	-	33,350,383	33,350,383
Department Critical Needs Carryover	6,482,672	6,482,672	-	-	4,912,664	4,912,664
Identified as Part of the Approved Budget	1,450,000	1,450,000	-	-	-	-
Prior Committed Priorities and Requirements	3,550,970	3,550,970	-	-	3,777,507	3,777,507
Identified Investments	5,585,510	5,585,510	-	-	10,008,598	10,008,598
Total Beginning Balance	\$ 96,908,425	\$ 96,908,425	\$ -	\$ 24,442,769	\$ 101,309,856	\$ 76,867,087
Future Year Beginning Balance	\$ 24,442,769	\$ 24,442,769	\$ -	\$ -	\$ 24,442,769	\$ 24,442,769
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Fuel Contingency	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Centralized Instructional Resources Reserve	3,750,178	3,750,178	-	6,579,899	6,579,899	-
Total Reserves	\$ 38,192,947	\$ 38,192,947	\$ -	\$ 6,579,899	\$ 41,022,668	\$ 34,442,769
RECEIPTS:						
Sales Tax	\$ 214,746,886	\$ 214,721,394	\$ (25,492)	\$ 222,513,102	\$ 222,513,102	\$ -
State Aid	493,718,972	491,936,723	(1,782,249)	550,375,712	550,375,712	-
Federal Aid	46,435,392	45,666,925	(768,467)	66,555,850	68,663,925	2,108,075
City of Fairfax Tuition	47,812,309	48,489,804	677,495	49,573,557	49,573,557	-
Tuition, Fees, and Other	25,641,644	23,533,469	(2,108,175)	27,450,690	27,450,690	-
Total Receipts	\$ 828,355,203	\$ 824,348,316	\$ (4,006,887)	\$ 916,468,910	\$ 918,576,985	\$ 2,108,075
TRANSFERS IN:						
Combined County General Fund	\$ 2,136,016,697	\$ 2,136,016,697	\$ -	\$ 2,143,322,211	\$ 2,143,322,211	\$ -
County Transfer - Cable Communications	875,000	875,000	-	875,000	875,000	-
Total Transfers In	\$ 2,136,891,697	\$ 2,136,891,697	\$ -	\$ 2,144,197,211	\$ 2,144,197,211	\$ -
Total Receipts & Transfers	\$ 2,965,246,900	\$ 2,961,240,013	\$ (4,006,887)	\$ 3,060,666,121	\$ 3,062,774,196	\$ 2,108,075
Total Funds Available	\$ 3,100,348,273	\$ 3,096,341,385	\$ (4,006,887)	\$ 3,091,688,789	\$ 3,205,106,720	\$ 113,417,931
EXPENDITURES:						
School Board Flexibility Reserve	\$ 3,025,216,320	\$ 2,917,275,176	\$ (107,941,144)	\$ 3,057,621,695	\$ 3,134,539,350	\$ 76,917,655
	7,375,000	-	(7,375,000)	-	8,000,000	8,000,000
Total Expenditures	\$ 3,032,591,320	\$ 2,917,275,176	\$ (115,316,144)	\$ 3,057,621,695	\$ 3,142,539,350	\$ 84,917,655
TRANSFERS OUT:						
School Construction Fund	\$ 12,689,362	\$ 12,689,362	\$ -	\$ 9,247,474	\$ 13,078,444	\$ 3,830,970
Grants & Self-Supporting Fund	19,598,823	19,598,823	-	20,371,245	20,371,245	-
Adult & Community Education Fund	975,000	975,000	-	975,000	1,201,537	226,537
Consolidated County & School Debt Fund	3,471,100	3,470,500	(600)	3,473,375	3,473,375	-
Total Transfers Out	\$ 36,734,285	\$ 36,733,685	\$ (600)	\$ 34,067,094	\$ 38,124,601	\$ 4,057,507
Total Disbursements	\$ 3,069,325,605	\$ 2,954,008,861	\$ (115,316,744)	\$ 3,091,688,789	\$ 3,180,663,951	\$ 88,975,162
ENDING BALANCE, JUNE 30	\$ 31,022,668	\$ 142,332,524	\$ 111,309,856	\$ -	\$ 24,442,769	\$ 24,442,769
Less:						
BEGINNING BALANCE REQUIREMENTS:						
Budgeted Beginning Balance from FY 2021 Approved	\$ 24,442,769	\$ 24,442,769	\$ -	\$ -	\$ -	\$ -
Set Aside for Revised BA Lanes	-	-	-	-	-	-
Total Budgeted Beginning Balance	\$ 24,442,769	\$ 24,442,769	\$ -	\$ -	\$ -	\$ -
RESERVES:						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	-	2,000,000	2,000,000	-	-	-
Centralized Instructional Resources Reserve	6,579,899	6,579,899	-	-	-	-
Total Reserves	\$ 6,579,899	\$ 16,579,899	\$ 10,000,000	\$ -	\$ -	\$ -
COMMITMENTS AND CARRYOVER:						
Outstanding Encumbered Obligations	\$ -	\$ 24,817,934	\$ 24,817,934	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	33,350,383	33,350,383	-	-	-
Department Critical Needs Carryover	-	4,912,664	4,912,664	-	-	-
Total Commitments and Carryover	\$ -	\$ 63,080,982	\$ 63,080,982	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, JUNE 30	\$ -	\$ 38,228,874	\$ 38,228,874	\$ -	\$ 24,442,769	\$ 24,442,769
FUTURE YEAR BEGINNING BALANCE						
Set-Aside for FY 2022 Beginning Balance	\$ -	\$ 24,442,769	\$ 24,442,769	\$ -	\$ 24,442,769	\$ 24,442,769
ADMINISTRATIVE ADJUSTMENTS:						
Prior Committed Priorities and Requirements						
Major Maintenance	-	3,550,970	3,550,970	-	-	-
Transfer to ACE Fund	-	226,537	226,537	-	-	-
Identified Investments						
Post COVID-19 Reserve	-	9,728,598	9,728,598	-	-	-
Edison STEM Lab	-	280,000	280,000	-	-	-
Total Administrative Adjustments	\$ -	\$ 13,786,105	\$ 13,786,105	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2020</u> <u>Third Quarter</u>	<u>FY 2020</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2021</u> <u>Approved</u>	<u>FY 2021</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 22,382,558	\$ 22,382,558	\$ -	\$ -	\$ 17,900,819	\$ 17,900,819
RESERVES:						
Reserve For Turf Replacement	\$ 2,303,673	\$ 2,303,673	\$ -	\$ 2,144,039	\$ 1,783,394	\$ (360,645)
Total Reserve	\$ 2,303,673	\$ 2,303,673	\$ -	\$ 2,144,039	\$ 1,783,394	\$ (360,645)
RECEIPTS:						
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -	\$ 180,000,000	\$ 180,000,000	\$ -
City of Fairfax	-	79,888	79,888	-	-	-
TJHSST Tuition - Capital Costs	800,000	893,894	93,894	800,000	800,000	-
Miscellaneous Revenue	306,000	782,229	476,229	306,000	306,000	-
Turf Field Replacement Revenue	377,206	150,274	(226,932)	377,793	377,793	-
Total Receipts	\$ 181,483,206	\$ 181,906,285	\$ 423,079	\$ 181,483,793	\$ 181,483,793	\$ -
AUTHORIZED BUT UNISSUED BONDS	\$ 335,839,856	\$ -	\$ (335,839,856)	\$ -	\$ 158,945,806	\$ 158,945,806
Total Referendums	\$ 335,839,856	\$ -	\$ (335,839,856)	\$ -	\$ 158,945,806	\$ 158,945,806
TRANSFERS IN:						
School Operating Fund						
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 6,449,030	\$ 10,000,000	\$ 3,550,970
Classroom Equipment	263,278	263,278	-	1,215,360	1,215,360	-
Facility Modifications	1,443,000	1,443,000	-	600,000	880,000	280,000
Synthetic Turf Field Replacement	983,084	983,084	-	983,084	983,084	-
County General Construction and Contributions Fund						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-	13,100,000	13,100,000	-
Synthetic Turf Field Replacement	-	1,853,250	1,853,250	-	-	-
Other Contributions	-	385,000	385,000	-	-	-
Total Transfers In	\$ 25,789,362	\$ 28,027,612	\$ 2,238,250	\$ 22,347,474	\$ 26,178,444	\$ 3,830,970
Total Receipts and Transfers	\$ 543,112,424	\$ 209,933,897	\$ (333,178,527)	\$ 203,831,267	\$ 366,608,043	\$ 162,776,776
Total Funds Available	\$ 567,798,655	\$ 234,620,127	\$ (333,178,527)	\$ 205,975,306	\$ 386,292,256	\$ 180,316,950
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 229,814,759	\$ 214,935,914	\$ (14,878,845)	\$ 203,770,390	\$ 225,502,179	\$ 21,731,789
Additional Contractual Commitments	335,839,856	-	(335,839,856)	-	158,945,806	158,945,806
Total Disbursements	\$ 565,654,615	\$ 214,935,914	\$ (350,718,701)	\$ 203,770,390	\$ 384,447,985	\$ 180,677,595
ENDING BALANCE, JUNE 30	\$ 2,144,039	\$ 19,684,213	\$ 17,540,174	\$ 2,204,916	\$ 1,844,271	\$ (360,645)
Less:						
Reserve For Turf Replacement	\$ 2,144,039	\$ 1,783,394	\$ (360,645)	\$ 2,204,916	\$ 1,844,271	\$ (360,645)
Available Ending Balance	\$ -	\$ 17,900,819	\$ 17,900,819	\$ -	\$ -	\$ -

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2020 Third Quarter</u>	<u>FY 2020 Actual</u>	<u>Variance</u>	<u>FY 2021 Approved</u>	<u>FY 2021 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 17,916,914	\$ 17,916,914	\$ -	\$ 17,910,059	\$ 6,544,171	\$ (11,365,888)
RECEIPTS:						
State Aid	\$ 1,448,618	\$ 1,350,769	\$ (97,849)	\$ 1,492,819	\$ 1,492,819	\$ -
Federal Aid	41,140,873	36,588,303	(4,552,570)	41,282,778	41,304,750	21,972
Food Sales	42,726,982	29,708,156	(13,018,826)	40,915,946	40,915,946	-
Other Revenue	135,908	308,503	172,595	176,277	176,277	-
Total Receipts	\$ 85,452,381	\$ 67,955,731	\$ (17,496,649)	\$ 83,867,820	\$ 83,889,792	\$ 21,972
Total Funds Available	\$ 103,369,295	\$ 85,872,646	\$ (17,496,649)	\$ 101,777,879	\$ 90,433,963	\$ (11,343,916)
EXPENDITURES:						
Expenditures	85,454,235	79,863,196	(5,591,039)	85,361,768	85,386,079	24,311
Food and Nutrition Services General Reserve	\$ 17,915,060	\$ -	\$ (17,915,060)	\$ 16,416,111	\$ 5,047,884	\$ (11,368,227)
Total Disbursements	\$ 103,369,295	\$ 79,863,196	\$ (23,506,099)	\$ 101,777,879	\$ 90,433,963	\$ (11,343,916)
Change in Inventory	\$ -	\$ 534,721	\$ 534,721	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ 6,544,171	\$ 5,474,729	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 2,339	\$ 2,339	\$ -	\$ -	\$ -
Inventory	-	1,463,410	1,463,410	-	-	-
Available Ending Balance	\$ -	\$ 5,078,422	\$ 5,078,422	\$ -	\$ -	\$ -

ADULT AND COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2020</u> <u>Third Quarter</u>	<u>FY 2020</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2021</u> <u>Approved</u>	<u>FY 2021</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 9,139	\$ 9,139	\$ -	\$ -	\$ (226,537)	\$ (226,537)
RECEIPTS:						
State Aid	\$ 913,767	\$ 1,073,523	\$ 159,756	\$ 913,767	\$ 913,767	\$ -
Federal Aid	2,214,696	1,915,021	(299,676)	2,134,615	2,134,615	-
Tuition and Fees	5,197,020	3,658,285	(1,538,735)	4,033,603	4,033,603	-
Other	92,672	101,339	8,666	102,771	102,771	-
Total Receipts	\$ 8,418,155	\$ 6,748,167	\$(1,669,989)	\$ 7,184,756	\$ 7,184,756	\$ -
TRANSFERS IN:						
School Operating Fund	\$ 975,000	\$ 975,000	\$ -	\$ 975,000	\$ 1,201,537	\$ 226,537
Total Transfers In	\$ 975,000	\$ 975,000	\$ -	\$ 975,000	\$ 1,201,537	\$ 226,537
Total Receipts and Transfers	\$ 9,393,155	\$ 7,723,167	\$(1,669,989)	\$ 8,159,756	\$ 8,386,293	\$ 226,537
Total Funds Available	\$ 9,402,294	\$ 7,732,306	\$(1,669,989)	\$ 8,159,756	\$ 8,159,756	\$ -
EXPENDITURES:						
ENDING BALANCE, JUNE 30	\$ -	\$ (226,537)	\$ (226,537)	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 50,465	\$ 50,465	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ (277,002)	\$ (277,002)	\$ -	\$ -	\$ -

GRANTS AND SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2020</u> <u>Third Quarter</u>	<u>FY 2020</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2021</u> <u>Approved</u>	<u>FY 2021</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1						
Grants	\$ 16,468,389	\$ 16,468,389	\$ -	\$ -	\$ 16,651,066	\$ 16,651,066
Summer School	7,447,104	7,447,104	-	3,820,629	7,433,914	3,613,285
Total Beginning Balance	\$ 23,915,493	\$ 23,915,493	\$ -	\$ 3,820,629	\$ 24,084,980	\$ 20,264,351
RECEIPTS:						
Grants						
State Aid	\$ 9,428,379	\$ 8,756,532	\$ (671,847)	\$ 8,048,978	\$ 8,834,676	\$ 785,698
Federal Aid	49,353,171	36,781,022	(12,572,148)	37,639,878	51,221,412	13,581,534
Industry, Foundation, Other	700,067	603,016	(97,051)	-	150,476	150,476
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School						
State Aid	915,550	877,559	(37,991)	857,000	857,000	-
Tuition	2,962,085	2,804,827	(157,259)	3,308,550	3,308,550	-
Industry, Foundation, Other	40,000	107,137	67,137	40,000	40,000	-
Total Receipts	\$ 69,399,251	\$ 49,930,092	\$ (19,469,159)	\$ 55,894,406	\$ 70,412,114	\$ 14,517,708
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 11,842,425	\$ 11,842,425	\$ -	\$ 12,614,847	\$ 12,614,847	\$ -
School Operating Fund (Summer School)	7,756,398	7,756,398	-	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	2,260,414	2,260,414	-	2,260,414	1,886,781	(373,633)
Total Transfers In	\$ 21,859,237	\$ 21,859,237	\$ -	\$ 22,631,659	\$ 22,258,026	\$ (373,633)
Total Funds Available	\$ 115,173,981	\$ 95,704,822	\$ (19,469,159)	\$ 82,346,694	\$ 116,755,120	\$ 34,408,426
EXPENDITURES:						
Grants	\$ 90,052,844	\$ 60,060,731	\$ (29,992,113)	\$ 60,564,117	\$ 91,359,259	\$ 30,795,142
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	15,300,508	11,559,111	(3,741,397)	12,500,074	15,440,447	2,940,372
Total Expenditures	\$ 111,353,352	\$ 71,619,842	\$ (39,733,510)	\$ 79,064,192	\$ 112,799,706	\$ 33,735,514
RESERVES:						
Summer School Reserve	\$ 3,820,629	\$ -	\$ (3,820,629)	\$ 3,282,503	\$ 3,955,415	\$ 672,912
Total Reserves	\$ 3,820,629	\$ -	\$ (3,820,629)	\$ 3,282,503	\$ 3,955,415	\$ 672,912
Total Disbursements	\$ 115,173,981	\$ 71,619,842	\$ (43,554,139)	\$ 82,346,694	\$ 116,755,120	\$ 34,408,426
ENDING BALANCE, JUNE 30	\$ -	\$ 24,084,980	\$ 24,084,980	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 851,758	\$ 851,758	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ 23,233,222	\$ 23,233,222	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	<u>FY 2020</u> <u>Third Quarter</u>	<u>FY 2020</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2021</u> <u>Approved</u>	<u>FY 2021</u> <u>Revised</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 38,337,684	\$ 38,337,684	\$ -	\$ 38,337,684	\$ 40,560,585	\$ 2,222,901
Other Insurance Accrued Liability	6,379,066	6,379,066	-	6,379,066	5,852,599	(526,467)
Allocated Reserves	5,942,638	5,942,638	-	2,967,213	3,399,044	431,832
BEGINNING BALANCE, JULY 1	\$ 50,659,388	\$ 50,659,388	\$ -	\$ 47,683,963	\$ 49,812,228	\$ 2,128,266
RECEIPTS:						
Workers' Compensation						
School Operating Fund	\$ 8,238,928	\$ 10,461,829	\$ 2,222,901	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-	324,284	324,284	-
Other Insurance						
School Operating Fund	4,468,127	4,468,127	-	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	200,000	273,607	73,607	200,000	200,000	-
Total Receipts	\$ 13,231,339	\$ 15,527,847	\$ 2,296,508	\$ 15,731,339	\$ 15,731,339	\$ -
Total Funds Available	\$ 63,890,727	\$ 66,187,234	\$ 2,296,508	\$ 63,415,302	\$ 65,543,567	\$ 2,128,266
EXPENDITURES:						
Workers' Compensation Administration	\$ 695,288	\$ 526,789	\$ (168,499)	\$ 679,794	\$ 679,794	\$ -
Workers' Compensation Claims Paid	8,120,000	8,340,477	220,477	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,000,000	941,296	(58,704)	1,205,000	1,205,000	-
Other Insurance	6,391,476	6,566,444	174,968	6,181,525	6,181,750	225
General Reserves	2,967,213	-	(2,967,213)	1,462,233	1,893,839	431,607
Total Expenditures	\$ 19,173,977	\$ 16,375,006	\$ (2,798,971)	\$ 18,698,552	\$ 19,130,383	\$ 431,832
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 2,222,901	\$ 2,222,901	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	(526,467)	(526,467)	-	-	-
Net Change in Accrued Liability	\$ -	\$ 1,696,434	\$ 1,696,434	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 44,716,750	\$ 49,812,228	\$ 5,095,478	\$ 44,716,750	\$ 46,413,184	\$ 1,696,434
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 225	\$ 225	\$ -	\$ -	\$ -
Available Ending Balance	\$ 44,716,750	\$ 49,812,003	\$ 5,095,253	\$ 44,716,750	\$ 46,413,184	\$ 1,696,434
Restricted Reserves						
Workers' Compensation Accrued Liability	\$ 38,337,684	\$ 40,560,585	\$ 2,222,901	\$ 38,337,684	\$ 40,560,585	\$ 2,222,901
Other Insurance Accrued Liability	6,379,066	5,852,599	(526,467)	6,379,066	5,852,599	(526,467)
Allocated Reserves	-	3,398,819	3,398,819	-	-	-
Total Reserves	\$ 44,716,750	\$ 49,812,003	\$ 5,095,253	\$ 44,716,750	\$ 46,413,184	\$ 1,696,434

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2020 Third Quarter</u>	<u>FY 2020 Actual</u>	<u>Variance</u>	<u>FY 2021 Approved</u>	<u>FY 2021 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 75,628,523	\$ 75,628,523	\$ -	\$ 72,832,661	\$ 100,783,722	\$ 27,951,060
RECEIPTS:						
Employer Contributions	\$ 257,164,456	\$ 259,642,490	\$ 2,478,034	\$ 265,739,576	\$ 265,739,576	\$ -
Employee Contributions	76,267,277	77,081,744	814,467	78,785,977	78,785,977	-
Retiree/Other Contributions	55,355,199	56,312,511	957,312	58,155,316	58,155,316	-
Interest Income	1,300,000	1,069,083	(230,917)	1,300,000	1,300,000	-
Rebates and Subsidies	30,412,220	37,408,461	6,996,241	33,358,962	33,358,962	-
Subtotal	\$ 420,499,152	\$ 431,514,288	\$ 11,015,136	\$ 437,339,831	\$ 437,339,831	\$ -
Flexible Accounts Withholdings	\$ 11,502,283	\$ 11,619,341	\$ 117,058	\$ 11,502,283	\$ 11,502,283	\$ -
Total Receipts	\$ 432,001,435	\$ 443,133,629	\$ 11,132,194	\$ 448,842,114	\$ 448,842,114	\$ -
Total Funds Available	\$ 507,629,958	\$ 518,762,152	\$ 11,132,194	\$ 521,674,775	\$ 549,625,836	\$ 27,951,060
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 333,690,627	\$ 323,603,198	\$ (10,087,429)	\$ 345,706,208	\$ 345,706,208	\$ -
Premiums Paid	73,533,297	72,910,276	(623,021)	76,161,011	76,161,011	-
Claims Incurred but not Reported (IBNR)	20,350,056	15,984,000	(4,366,056)	20,881,176	16,515,120	(4,366,056)
IBNR Prior Year Credit	(19,849,000)	(19,849,000)	-	(20,350,056)	(15,984,000)	4,366,056
Health Administrative Expenses	15,571,347	14,627,458	(943,889)	16,844,461	16,848,648	4,187
Subtotal	\$ 423,296,327	\$ 407,275,933	\$ (16,020,394)	\$ 439,242,800	\$ 439,246,987	\$ 4,187
Flexible Accounts Reimbursement	\$ 11,309,821	\$ 10,510,894	\$ (798,927)	\$ 11,309,821	\$ 11,309,821	\$ -
FSA Administrative Expenses	191,149	191,604	455	191,149	191,149	-
Subtotal	\$ 11,500,970	\$ 10,702,498	\$ (798,472)	\$ 11,500,970	\$ 11,500,970	\$ -
Total Expenditures	\$ 434,797,297	\$ 417,978,431	\$ (16,818,866)	\$ 450,743,770	\$ 450,747,957	\$ 4,187
ENDING BALANCE, JUNE 30	\$ 72,832,661	\$ 100,783,722	\$ 27,951,060	\$ 70,931,005	\$ 98,877,878	\$ 27,946,873
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 4,187	\$ 4,187	\$ -	\$ -	\$ -
Premium Stabilization Reserve	72,832,661	100,779,534	27,946,873	70,931,005	98,877,878	27,946,873
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**EDUCATIONAL EMPLOYEE'S SUPPLEMENTARY
RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND STATEMENT**

	<u>FY 2020</u> <u>Third Quarter</u>	<u>FY 2020</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2021</u> <u>Approved</u>	<u>FY 2021</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 2,521,423,683	\$ 2,521,423,683	\$ -	\$ 2,701,772,914	\$ 2,578,637,850	\$ (123,135,063)
RECEIPTS:						
Contributions	\$ 151,832,314	\$ 153,867,907	\$ 2,035,594	\$ 154,653,223	\$ 154,653,223	\$ -
Investment Income	243,550,000	110,346,529	(133,203,471)	259,600,000	259,600,000	-
Total Receipts	<u>\$ 395,382,314</u>	<u>\$ 264,214,437</u>	<u>\$ (131,167,877)</u>	<u>\$ 414,253,223</u>	<u>\$ 414,253,223</u>	<u>\$ -</u>
Total Funds Available	\$ 2,916,805,996	\$ 2,785,638,119	\$ (131,167,877)	\$ 3,116,026,137	\$ 2,992,891,073	\$ (123,135,063)
EXPENDITURES	\$ 215,033,083	\$ 207,000,269	\$ (8,032,814)	\$ 223,637,580	\$ 223,817,247	\$ 179,667
ENDING BALANCE, JUNE 30	\$ 2,701,772,914	\$ 2,578,637,850	\$ (123,135,063)	\$ 2,892,388,557	\$ 2,769,073,826	\$ (123,314,731)
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 179,667	\$ 179,667	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	<u>\$ 2,701,772,914</u>	<u>\$ 2,578,458,183</u>	<u>\$ (123,314,731)</u>	<u>\$ 2,892,388,557</u>	<u>\$ 2,769,073,826</u>	<u>\$ (123,314,731)</u>

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

	<u>FY 2020 Third Quarter</u>	<u>FY 2020 Actual</u>	<u>Variance</u>	<u>FY 2021 Approved</u>	<u>FY 2021 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 146,508,965	\$ 146,508,965	\$ -	\$ 156,550,477	\$ 152,926,070	\$ (3,624,407)
REVENUE:						
Employer Contributions	\$ 28,875,000	\$ 28,875,000	\$ -	\$ 24,894,000	\$ 24,894,000	\$ -
Net Investment Income	5,142,012	1,518,468	(3,623,544)	5,000,000	5,000,000	-
Total Revenue	\$ 34,017,012	\$ 30,393,468	\$ (3,623,544)	\$ 29,894,000	\$ 29,894,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 180,525,977	\$ 176,902,433	\$ (3,623,544)	\$ 186,444,477	\$ 182,820,070	\$ (3,624,407)
EXPENDITURES:						
Benefits Paid	\$ 23,875,000	\$ 23,875,000	\$ -	\$ 19,894,000	\$ 19,894,000	\$ -
Administrative Expenses	100,500	101,363	863	100,500	100,500	-
Total Expenditures	\$ 23,975,500	\$ 23,976,363	\$ 863	\$ 19,994,500	\$ 19,994,500	\$ -
ENDING BALANCE, JUNE 30	\$ 156,550,477	\$ 152,926,070	\$ (3,624,407)	\$ 166,449,977	\$ 162,825,570	\$ (3,624,407)

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2021**

BE IT RESOLVED that the Fairfax County School Board requests the county Board of Supervisors to amend the FY 2021 Appropriation Resolution for the following School Board funds:

**Appropriate to:
County Schools**

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$3,042,275,914	\$3,142,539,350	\$100,263,436
S31000	School Construction Operating Expenditures	\$203,770,390	\$384,447,985	\$180,677,595
S40000	School Food & Nutrition Services Operating Expenditures	\$102,511,846	\$90,433,963	(\$12,077,883)
S43000	School Adult & Community Education Operating Expenditures	\$9,518,861	\$8,159,756	(\$1,359,105)
S50000	School Grants & Self-Supporting Operating Expenditures	\$81,350,180	\$116,755,120	\$35,404,940
S60000	Public Schools Insurance Fund Operating Expenditures	\$18,698,552	\$19,130,383	\$431,831
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$521,674,775	\$549,625,836	\$27,951,061
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$223,764,655	\$223,817,247	\$52,592
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$19,994,500	\$19,994,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2020 Final Budget Review, at a regular meeting held on I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2020 Final Budget Review, at a regular meeting held on July 23, 2020, during a Blackboard Collaborative Meeting.

Date

Ilene Muhlberg, Clerk
County School Board of
Fairfax County, Virginia

**FISCAL PLANNING RESOLUTION
FY 2021**

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2021 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$9,247,474	\$13,078,444	\$3,830,970
		S43000	School Adult & Community Education	\$975,000	\$1,201,537	\$226,537
		S50000	School Grants & Self Supporting	\$20,371,245	\$20,371,245	\$0
		C20000	Consolidated Debt Service	\$3,473,375	\$3,473,375	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2020 Final Budget Review, at a regular meeting held on July 23, 2020, at a Blackboard Collaborative Meeting.

Date

Ilene Muhlberg, Clerk
County School Board of
Fairfax County, Virginia

**Grants Development Section
Office of Budget Services**

**Quarterly Report – FY 2020
Date: June 30, 2020**

Update for FY 2020 Grants

The status of competitive grants, which are awarded based on the merit of the proposal rather than funded as a result of an established formula, for FY 2020 are as follows:

- Competitive grants submitted: \$25.8 million (71 grants)
- Competitive grants awarded: \$7.0 million (43 grants)
- Competitive grants denied: \$0.7 million (15 grants)
- Competitive grants pending: \$5.9 million (13 grants)

The status of competitive grants awarded in collaboration with The Foundation for Fairfax County Public Schools for FY 2020 are as follows:

- Competitive grants submitted: \$0.4 million (3 grants)
- Competitive grants awarded: \$0.4 million (2 grants)
- Competitive grants denied: \$0.0 million (1 grant)
- Competitive grants pending: \$0.0 million (0 grants)

The status of FY 2020 entitlement grants, which are formula driven grants distributed through the state, are as follows (Title I, Part A and Title I, Part D; Title II; Title III; Title IV; VDOE National Board Certification Incentive Award; IDEA; Perkins CTE; and the VDOE Special Education State Operated Programs grant):

- Entitlement grants submitted: \$71.5 million (9 grants)
- Entitlement grants awarded: \$74.7 million (8 grants)
- Entitlement grants pending: \$2.1 million (1 grant)

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