

Fund 10010: Revenue Stabilization

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$224,265,862	\$228,221,074	\$228,917,963	\$228,917,963	\$0
Revenue:					
Interest Earnings	\$696,889	\$0	\$0	\$0	\$0
Total Revenue	\$696,889	\$0	\$0	\$0	\$0
Transfers In:					
General Fund (10001)	\$3,955,212	\$0	\$6,862,788	\$7,952,596	\$1,089,808
Total Transfers In	\$3,955,212	\$0	\$6,862,788	\$7,952,596	\$1,089,808
Total Available	\$228,917,963	\$228,221,074	\$235,780,751	\$236,870,559	\$1,089,808
Transfers Out:					
General Fund (10001)	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Disbursements	\$0	\$0	\$0	\$0	\$0
Ending Balance¹	\$228,917,963	\$228,221,074	\$235,780,751	\$236,870,559	\$1,089,808

¹ Fluctuations in the Ending Balance are due to the accumulation of balances in this fund to maintain the reserve at its target level of 5.0 percent of General Fund disbursements. The FY 2022 projected balance of \$236,870,559 is 5.0 percent of the FY 2022 Revised General Fund Disbursement level, excluding those disbursements related to the CARES Coronavirus Relief Fund and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds.

Fund 10015: Economic Opportunity Reserve

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$31,444,084	\$45,644,215	\$46,527,372	\$46,527,372	\$0
Revenue:					
Interest Earnings	\$107,109	\$150,000	\$150,000	\$150,000	\$0
Total Revenue	\$107,109	\$150,000	\$150,000	\$150,000	\$0
Transfers In:					
General Fund (10001)	\$14,050,131	\$0	\$478,779	\$696,739	\$217,960
Total Transfers In	\$14,050,131	\$0	\$478,779	\$696,739	\$217,960
Total Available¹	\$45,601,324	\$45,794,215	\$47,156,151	\$47,374,111	\$217,960
Expenditures:					
Economic Opportunity Projects ^{2,3}	(\$926,048)	\$0	\$2,914,608	\$2,914,608	\$0
Appropriated Reserve	0	0	44,241,543	44,459,503	217,960
Total Expenditures	(\$926,048)	\$0	\$47,156,151	\$47,374,111	\$217,960
Total Disbursements	(\$926,048)	\$0	\$47,156,151	\$47,374,111	\$217,960
Ending Balance¹	\$46,527,372	\$45,794,215	\$0	\$0	\$0

¹ Fluctuations in the Total Available are due to the accumulation of balances in this fund to increase the reserve to its target level of 1.0 percent of General Fund disbursements. The FY 2022 projected Total Available balance of \$47,225,663 is 1.0 percent of the FY 2022 Revised General Fund Disbursement level, excluding those disbursements related to the CARES Coronavirus Relief Fund and the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds. The full amount available in the reserve is appropriated for FY 2022 to allow for its allocation to projects approved by the Board of Supervisors during the fiscal year, resulting in an Ending Balance of \$0 for the fund. However, it is anticipated that a significant portion of the reserve will be carried forward each year.

² A total of \$2,500,000 was allocated for the Microloan Program (2G16-001-000) in Fund 10015, Economic Opportunity Reserve. Of this amount, \$2,391,500 was remitted to the Community Business Partnership (CBP) in FY 2020, leaving a balance of \$108,500 in FY 2021 to pay CBP an administrative fee for administering the program. Subsequent to the establishment of the Microloan Program, the RISE Grant program was established which provided grants to eligible businesses. Overlap of interest in both programs resulted in issuance of only 64 microloans in the combined amount of \$1,213,500. Consistent with the terms of the Memorandum of Understanding between the Board of Supervisors and CBP, the microloan funds unallocated by October 31, 2020, totaling \$1,069,000, were returned to the County by CBP and were redeposited into the Economic Opportunity Reserve. This action resulted in an expenditure credit to the Economic Opportunity Reserve in FY 2021.

³ On July 27, 2021, the Board of Supervisors approved the Tysons Partnership Activation Project (2G30-011-000) and allocated \$250,000 from Fund 10015 to support implementation of community activation, branding initiatives and organizational development.

Fund 10015: Economic Opportunity Reserve

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate ¹	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Annandale Pilot Projects (2G30-002-000)	\$124,565	\$44,812.83	\$78,913.13	\$78,913	\$0
Connected Autonomous Vehicle Demo LCM (2G30-010-000)	50,000	29,139.63	20,860.37	20,860	0
Downtown Herndon Redevelopment (2G30-005-000)	1,200,000	0.00	1,200,000.00	1,200,000	0
ESSP Implementation (2G30-004-000)	91,334	4,000.00	87,334.22	87,334	0
Microloan Program (2G16-001-000)	2,500,000	(1,069,000.00)	1,177,500.00	1,177,500	0
Springfield Gateway Projects (2G30-003-000)	100,000	0.00	100,000.00	100,000	0
Town of Vienna-Economic Dev Study (2G30-007-000)	50,000	50,000.00	0.00	0	0
Tyson's Partnership Activation (2G30-011-000)	250,000	0.00	250,000.00	250,000	0
Tyson's Partnership-Branding (2G30-008-000)	630,000	15,000.00	0.00	0	0
Total	\$4,995,899	(\$926,047.54)	\$2,914,607.72	\$2,914,608	\$0

¹ Fund 10015 was established during the *FY 2019 Carryover Review*, hence the Total Project Estimate (TPE) does not include spending prior to FY 2020. Total funding of \$125,000 was approved for Annandale Pilot Projects (2G30-002-000) and \$200,000 was allocated for ESSP Implementation (2G30-004-000) with FY 2019 expenditures recorded in the Economic Development Support Project in Agency 87, Unclassified Administrative Expenses. It should be noted that \$1,000,000 associated with the Innovation Hub and \$100,000 in Local Match for the Governor's Agriculture and Forestry Industries Development (AFID) grant were fully expended in FY 2019.

² A total of \$2,500,000 was allocated for the Microloan Program (2G16-001-000) in Fund 10015, Economic Opportunity Reserve. Of this amount, \$2,391,500 was remitted to the Community Business Partnership (CBP) in FY 2020, leaving a balance of \$108,500 in FY 2021 to pay CBP an administrative fee for administering the program. Subsequent to the establishment of the Microloan Program, the RISE Grant program was established which provided grants to eligible businesses. Overlap of interest in both programs resulted in issuance of only 64 microloans in the combined amount of \$1,213,500. Consistent with the terms of the Memorandum of Understanding between the Board of Supervisors and CBP, the microloan funds unallocated by October 31, 2020, totaling \$1,069,000, were returned to the County by CBP and were redeposited into the Economic Opportunity Reserve. This action resulted in an expenditure credit to the Economic Opportunity Reserve in FY 2021.

³ On July 27, 2021, the Board of Supervisors approved the Tyson's Partnership Activation Project (2G30-011-000) and allocated \$250,000 from Fund 10015 to support implementation of community activation, branding initiatives and organizational development.

⁴ On December 3, 2019, the Board of Supervisors approved up to \$1,000,000 in funds from Fund 10015 to assist the Tyson's Partnership in the development and launch of a multi-phase branding campaign for Tyson's. The County funding was awarded as an equal match to funds raised by the Tyson's Partnership. The capital campaign ended with the onset of the COVID-19 emergency measures with a total Fund 10015 contribution of \$630,000. As part of *FY 2021 Carryover Review*, the Tyson's Partnership-Branding economic opportunity project (2G30-008-000) was closed out and the unexpended balance of \$370,000 was returned to the Appropriated Reserve.

Fund 10020: Consolidated Community Funding Pool

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$398,019	\$0	\$382,658	\$382,658	\$0
Transfers In:					
General Fund (10001)	\$12,283,724	\$12,283,724	\$12,283,724	\$12,283,724	\$0
Total Transfers In	\$12,283,724	\$12,283,724	\$12,283,724	\$12,283,724	\$0
Total Available	\$12,681,743	\$12,283,724	\$12,666,382	\$12,666,382	\$0
Expenditures:					
Operating Expenses	\$12,299,085	\$12,283,724	\$12,666,382	\$12,666,382	\$0
Total Expenditures	\$12,299,085	\$12,283,724	\$12,666,382	\$12,666,382	\$0
Total Disbursements	\$12,299,085	\$12,283,724	\$12,666,382	\$12,666,382	\$0
Ending Balance ¹	\$382,658	\$0	\$0	\$0	\$0

¹ The Ending Balance decreases due to the projected expenditure of carryover funds to complete and settle all Consolidated Community Funding Pool (CCFP) contracts.

Fund 10030: Contributory Fund

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$48,018	\$47,307	\$54,271	\$54,271	\$0
Revenue:					
Revenue from the Commonwealth	\$0	\$5,000,000	\$5,000,000	\$5,000,000	\$0
Total Revenue	\$0	\$5,000,000	\$5,000,000	\$5,000,000	\$0
Transfers In:					
General Fund (10001)	\$15,266,749	\$14,492,449	\$15,177,449	\$15,177,449	\$0
Total Transfers In	\$15,266,749	\$14,492,449	\$15,177,449	\$15,177,449	\$0
Total Available	\$15,314,767	\$19,539,756	\$20,231,720	\$20,231,720	\$0
Expenditures:					
Legislative-Executive Functions/ Central Services	\$2,489,711	\$2,488,911	\$2,513,911	\$2,513,911	\$0
Public Safety	19,577	19,577	19,577	19,577	0
Health and Welfare	3,618,364	3,599,984	3,599,984	3,599,984	0
Parks, Recreation and Libraries	4,808,915	9,059,745	9,699,745	9,699,745	0
Community Development	4,198,272	4,199,286	4,219,286	4,219,286	0
Nondepartmental	125,657	125,657	125,657	125,657	0
Total Expenditures	\$15,260,496	\$19,493,160	\$20,178,160	\$20,178,160	\$0
Total Disbursements	\$15,260,496	\$19,493,160	\$20,178,160	\$20,178,160	\$0
Ending Balance¹	\$54,271	\$46,596	\$53,560	\$53,560	\$0

¹ For several contributory agencies where Fairfax County funding is based upon actual usage that can fluctuate, unused appropriation falls to fund balance, which is then reappropriated after leaving a nominal balance for flexibility.

Fund 10031: Contributory Fund - NOVARIS

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$91,780	\$34,977	\$110,635	\$110,635	\$0
Revenue:					
Interest on Investments	\$262	\$206	\$206	\$206	\$0
Fairfax County (Police and Sheriff)	9,577	9,577	9,577	9,577	0
Arlington County	2,149	2,149	2,149	2,149	0
Prince William County	2,395	2,395	2,395	2,395	0
City of Fairfax	376	376	376	376	0
City of Falls Church	188	188	188	188	0
City of Alexandria	1,690	1,690	1,690	1,690	0
Loudoun County	2,218	2,218	2,218	2,218	0
Total Revenue:	\$18,855	\$18,799	\$18,799	\$18,799	\$0
Total Available	\$110,635	\$53,776	\$129,434	\$129,434	\$0
Expenditures:					
Operating Expenses	\$0	\$18,799	\$94,401	\$94,401	\$0
Total Expenditures	\$0	\$18,799	\$94,401	\$94,401	\$0
Total Disbursements	\$0	\$18,799	\$94,401	\$94,401	\$0
Ending Balance¹	\$110,635	\$34,977	\$35,033	\$35,033	\$0

¹ Ending balances fluctuate due to variable expenditure requirements and the carryover of unspent funds.

Fund 10040: Information Technology Projects

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$41,135,836	\$0	\$38,980,658	\$38,980,658	\$0
Revenue:					
Interest	\$110,018	\$0	\$0	\$0	\$0
Other Revenue ¹	3,352,067	0	0	0	0
Total Revenue	\$3,462,085	\$0	\$0	\$0	\$0
Transfers In:					
General Fund (10001)	\$16,144,000	\$0	\$20,611,200	\$20,611,200	\$0
Total Transfers In	\$16,144,000	\$0	\$20,611,200	\$20,611,200	\$0
Total Available	\$60,741,921	\$0	\$59,591,858	\$59,591,858	\$0
Expenditures:					
IT Projects	\$21,761,263	\$0	\$59,591,858	\$59,591,858	\$0
Total Expenditures	\$21,761,263	\$0	\$59,591,858	\$59,591,858	\$0
Total Disbursements	\$21,761,263	\$0	\$59,591,858	\$59,591,858	\$0
Ending Balance²	\$38,980,658	\$0	\$0	\$0	\$0

¹ In FY 2021, Other Revenue reflects \$1,951,120 in Development Process Technology Surcharges, \$744,494 in State Technology Trust Fund revenue, \$414,400 in CPAN revenue, \$94,945 in Land Records fees, and \$147,108 in Electronic Summons revenues.

² Information Technology projects are budgeted based on total project costs. Most projects span multiple years. Therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 20000: Consolidated County and Schools Debt Service Fund

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,022,565	\$0	\$1,512,335	\$1,512,335	\$0
Revenue:					
Build America Bonds Subsidy	\$2,051,844	\$2,300,000	\$1,800,000	\$1,800,000	\$0
Miscellaneous Revenue	8,643	0	0	0	0
Bond Proceeds ¹	918,535	500,000	500,000	500,000	0
Revenue from Fairfax City	5,478	28,000	28,000	28,000	0
Total Revenue	\$2,984,500	\$2,828,000	\$2,328,000	\$2,328,000	\$0
Transfers In:					
County Debt Service:					
General Fund (10001) for County	\$131,040,472	\$131,317,132	\$131,317,132	\$131,317,132	\$0
Public Safety Construction (30070) ²	0	0	3,565,381	3,565,381	0
Park Revenue and Operating (80000) ³	952,780	983,094	983,094	983,094	0
Subtotal County Debt Service	\$131,993,252	\$132,300,226	\$135,865,607	\$135,865,607	\$0
Schools Debt Service:					
General Fund (10001) for Schools	\$198,182,333	\$197,118,522	\$197,118,522	\$197,118,522	\$0
Public School Operating (S10000) ⁴	3,473,375	3,467,125	3,467,125	3,467,125	0
Subtotal Schools Debt Service	\$201,655,708	\$200,585,647	\$200,585,647	\$200,585,647	\$0
Total Transfers In	\$333,648,960	\$332,885,873	\$336,451,254	\$336,451,254	\$0
Total Available	\$340,656,025	\$335,713,873	\$340,291,589	\$340,291,589	\$0
Expenditures:					
General Obligation Bonds:					
County Principal	\$74,013,300	\$74,495,300	\$74,495,300	\$74,495,300	\$0
County Interest	32,403,754	29,196,008	29,196,008	29,196,008	0
Debt Service on Projected County Sales	0	7,714,228	9,453,786	9,453,786	0
Subtotal County Debt Service	\$106,417,054	\$111,405,536	\$113,145,094	\$113,145,094	\$0
Schools Principal	\$130,406,700	\$127,844,700	\$127,844,700	\$127,844,700	\$0
Schools Interest	58,069,804	52,078,538	52,078,538	52,078,538	0
Debt Service on Projected School Sales	0	12,586,372	15,424,597	15,424,597	0
Subtotal Schools Debt Service	\$188,476,504	\$192,509,610	\$195,347,835	\$195,347,835	\$0
Subtotal General Obligation Bonds	\$294,893,558	\$303,915,146	\$308,492,929	\$308,492,929	\$0

Fund 20000: Consolidated County and Schools Debt Service Fund

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Other Tax Supported Debt Service:					
EDA Lease Revenue Bonds/COPS	\$17,784,393	\$17,247,119	\$17,247,119	\$17,247,119	\$0
Workhouse Arts Foundation	2,129,799	2,134,029	2,134,029	2,134,029	0
VRA 2013A - Lincolnia; EDA Lewinsville	2,225,245	2,198,448	2,198,448	2,198,448	0
Park Authority Lease Revenue Bonds	952,780	983,094	983,094	983,094	0
Other Tax Supported Debt Service (Schools):					
EDA Schools Leased Revenue Bonds	\$7,416,352	\$7,236,037	\$7,236,037	\$7,236,037	\$0
Sub. Other Tax Sup. Debt Svc.	\$30,508,569	\$29,798,727	\$29,798,727	\$29,798,727	\$0
Other Expenses	\$1,703,563	\$2,000,000	\$2,000,000	\$1,999,933	(\$67)
Total Expenditures	\$327,105,690	\$335,713,873	\$340,291,656	\$340,291,589	(\$67)
Transfers Out:					
Infrastructure Replacement and Upgrades (30020) ⁵	\$5,282,000	\$0	\$0	\$0	\$0
County Insurance (60000) ⁶	6,756,000	0	0	0	0
Total Transfers Out	\$12,038,000	\$0	\$0	\$0	\$0
Total Disbursements	\$339,143,690	\$335,713,873	\$340,291,656	\$340,291,589	(\$67)
Ending Balance^{7,8}	\$1,512,335	\$0	(\$67)	\$0	\$67

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$67.65 to FY 2021 revenues to record earned interest in the proper fiscal period. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² A Transfer In of \$3,565,381 from Fund 30070, Public Safety Construction, is related to the Public Safety Headquarters project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

³ A Transfer In of \$983,094 from Fund 80000, Park Revenue and Operating, is related to the debt service payments for the Laurel Hill Golf Club.

⁴ A Transfer In of \$3,467,125 from Fund S10000, Public School Operating, is related to the debt service payments for the Schools Administrative Building.

⁵ A Transfer Out was included for Fund 30020, Infrastructure Replacement and Upgrades, to support infrastructure replacement and upgrades.

⁶ A Transfer Out was included for Fund 60000, County Insurance, to support the increased accrued liability.

⁷ The change in ending fund balance is the result of the use of fund balance to offset projected debt service requirements.

⁸ The *FY 2022 Revised Budget Plan* ending balance of (\$67) was due to an audit adjustment made to FY 2021.

Fund 30000: Metro Operations and Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$279,072	\$0	\$1,018,329	\$1,018,329	\$0
Revenue:					
Revenue Applied to Operating Budget:					
State Aid	\$83,313,781	\$118,942,208	\$107,053,200	\$107,053,200	\$0
Gas Tax Revenue	7,522,364	18,000,000	10,000,000	10,000,000	0
Interest on NVTC Balances	300,000	5,000,000	0	0	0
Subtotal - State/Gas Revenue, Operating	\$91,136,145	\$141,942,208	\$117,053,200	\$117,053,200	\$0
Revenue Applied to Capital Budget:					
State Aid Applied to Metro Capital	0	2,154	2,154	2,154	0
Subtotal - State/Gas Revenue, Capital	\$0	\$2,154	\$2,154	\$2,154	\$0
County Bond Premium Credits at Metro					\$0
County Bond Sales ¹	42,000,000	42,000,000	40,981,671	40,981,671	0
Total Revenue, All Sources	\$133,136,145	\$183,944,362	\$158,037,025	\$158,037,025	\$0
Transfers In:					
General Fund (10001)	\$38,337,366	\$38,337,366	\$38,337,366	\$38,337,366	\$0
General Fund Applied to Debt Service (10001)	5,613,058	5,613,058	5,613,058	5,613,058	0
Contributed Roadway Improvements (30040) ²	181,732	0	0	0	0
Total Transfers In	\$44,132,156	\$43,950,424	\$43,950,424	\$43,950,424	\$0
Total Available:	\$177,547,373	\$227,894,786	\$203,005,778	\$203,005,778	\$0
Expenditures:					
Operating Expenditures					
Bus Operating Subsidy ³	\$56,893,780	\$65,490,000	\$56,281,067	\$56,281,067	\$0
Rail Operating Subsidy	75,705,980	88,500,000	76,055,496	76,055,496	0
ADA Paratransit - Metro	20,187,546	23,010,000	19,774,429	19,774,429	0
Collective Bargaining Agreement Settlement of Paratransit Contract	0	0	0	0	0
Subtotal - Operating Subsidy	\$152,787,306	\$177,000,000	\$152,110,992	\$152,110,992	\$0
WMATA CARES Credit ⁴	(\$26,262,080)	\$0	\$0	\$0	\$0
Operating Subsidy - Credit Applied	\$126,525,226	\$177,000,000	\$152,110,992	\$152,110,992	\$0

Fund 30000: Metro Operations and Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Capital Expenditures					
Metro Capital	\$41,237,323	\$42,000,000	\$42,000,000	\$42,000,000	\$0
Metro Capital Debt Service	5,613,058	5,615,212	5,615,212	5,615,212	0
Subtotal - Capital Subsidy	\$46,850,381	\$47,615,212	\$47,615,212	\$47,615,212	\$0
Total Operating and Capital Subsidy	\$173,375,607	\$224,615,212	\$199,726,204	\$199,726,204	\$0
Applied NVTC State Aid and Gas Tax to Operating	(\$90,836,145)	(\$136,942,208)	(\$112,053,200)	(\$112,053,200)	\$0
Applied Interest at NVTC to Operating	(300,000)	(5,000,000)	(5,000,000)	(5,000,000)	0
Applied NVTC State Aid and Gas Tax to Capital	0	(2,154)	(2,154)	(2,154)	0
Total Expenditures, County	\$82,239,462	\$82,670,850	\$82,670,850	\$82,670,850	\$0
Transfers Out:					
County Transit Systems (40000)	\$3,153,437	\$3,279,574	\$3,279,574	\$3,279,574	\$0
Total Transfers Out	\$3,153,437	\$3,279,574	\$3,279,574	\$3,279,574	\$0
Total Disbursements	\$176,529,044	\$227,894,786	\$203,005,778	\$203,005,778	\$0
Ending Balance⁵	\$1,018,329	\$0	\$0	\$0	\$0

¹ The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 8, 2016, the voters approved a \$120 million Transportation Bond, and on November 3, 2020 the voters approved an additional \$160 million Transportation bond. In January 2021, an amount of \$42 million was sold (Series 2021A), utilizing bond authorization from both the 2016 and 2020 bond referenda. The 2016 Transportation bond has now been fully expended and the 2020 Transportation bond has an ending balance of \$143.1 million.

² FY 2021 reflected a transfer of \$181,732 from Fund 30040, Contributed Roadway Improvements, to support Metro shuttle bus service in the Franconia-Springfield area. The transfer is based on actual receipts in the previous fiscal year and may fluctuate as proffer revenue changes. This bus service was previously provided as a WMATA route and these funds were transferred to Fund 30000, Metro Operations and Construction. Beginning in FY 2022, Fairfax Connector will operate the service and receive the contributions.

³ Expenditures for the Bus Operating Subsidy include continuing annual support of the Springfield Circulator service. Beginning in FY 2022, this service has been transferred to Fairfax Connector in Fund 40000 and that fund now reflects this contribution.

⁴ As a result of the Federal Transit Administration (FTA) regional transit services support included in the Coronavirus Aid, Relief and Economic Security (CARES) Act, Fairfax County received \$26.3 million in credits allocated by WMATA to support capital, operating and other transit-related expenses to prevent, prepare for and respond to the COVID-19 pandemic. Receipt of this credit is reflected in Fund 30000, Metro Operations and Construction, with a corresponding reduction in the annual state aid contribution for Fairfax County's share of its WMATA subsidy for FY 2021. The credits are held at the Northern Virginia Transportation Commission (NVTC) and as part of the *FY 2020 Carryover Review* were appropriated in Fund 40000, County Transit Systems, to offset an anticipated reduction in Fairfax Connector fare revenue. Reference Fund 40000 for further information.

⁵ The ending balance in Fund 30000, Metro Operations and Construction, varies from year to year and is primarily related to differences between the preliminary budget presented by the WMATA General Manager and WMATA's Adopted Budget.

Fund 30010: General Construction and Contributions

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$59,090,195	\$0	\$31,549,682	\$31,549,682	\$0
Revenue:					
Miscellaneous ¹	\$255,014	\$0	\$0	\$0	\$0
Sale of Bonds ²	3,000,000	0	159,600,000	159,600,000	0
Bonds (NVRPA) ³	3,000,000	3,000,000	3,000,000	3,000,000	0
Economic Development Authority Bonds ⁴	0	0	1,905,753	1,905,753	0
Interest on Investments ⁵	796	0	0	0	0
Developer Streetlights Program ⁶	676,854	0	0	0	0
Contributions for Streetlights ⁷	57,478	0	0	0	0
Developer Defaults	0	0	224,570	224,570	0
Developer Contributions	100,300	0	0	0	0
Proffers for Turf Field Development ⁸	0	0	1,277,917	1,277,917	0
Athletic Field Maintenance Fees ⁹	1,128,706	1,475,000	1,475,000	1,475,000	0
Total Revenue	\$8,219,148	\$4,475,000	\$167,483,240	\$167,483,240	\$0
Transfers In:					
General Fund (10001)	\$23,469,189	\$16,579,278	\$49,941,229	\$52,691,229	\$2,750,000
Pedestrian Walkway Improvements (30060) ¹⁰	0	0	4,464,892	4,464,892	0
Commercial Revitalization Program (30080) ¹¹	750,644	0	0	0	0
Fairfax-Falls Church Community Services Board (40040) ¹²	1,500,000	0	0	0	0
Early Childhood Birth to 5 (40045) ¹³	0	0	5,000,000	5,000,000	0
Total Transfers In	\$25,719,833	\$16,579,278	\$59,406,121	\$62,156,121	\$2,750,000
Total Available	\$93,029,176	\$21,054,278	\$258,439,043	\$261,189,043	\$2,750,000
Total Expenditures¹⁴	\$48,891,202	\$21,054,278	\$258,439,043	\$261,189,043	\$2,750,000
Transfers Out:					
Environmental and Energy Program (30015) ¹⁵	\$1,588,292	\$0	\$0	\$0	\$0
Pedestrian Walkway Improvements (30060) ¹⁶	1,000,000	0	0	0	0
Public Safety Construction (30070) ¹⁷	10,000,000	0	0	0	0
Total Transfers Out	\$12,588,292	\$0	\$0	\$0	\$0
Total Disbursements	\$61,479,494	\$21,054,278	\$258,439,043	\$261,189,043	\$2,750,000
Ending Balance¹⁸	\$31,549,682	\$0	\$0	\$0	\$0

¹ Miscellaneous revenue received in FY 2021 represents: \$41,288 in collections associated with Project 2G25-018-000, Emergency Directive Program, \$5,561 in collections associated with Project 2G97-002-000, Grass Mowing Directive Program, \$200,000 in revenue received for Project PR-000097, Athletic Svcs Fee – Turf Field Replacement, and \$8,165 from the sale of surplus equipment associated with PR-000109, Parks Building Structure Reinvestment.

Fund 30010: General Construction and Contributions

² The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 8, 2016, the voters approved a Human Services/Community Development Bond in the amount of \$85.0 million. In addition, \$7.0 million associated with the November 2016 Park Bond was appropriated to Fund 30010, General Construction and Contributions. On November 3, 2020, the voters approved a bond referendum in the amount of \$79.0 million to support Health and Human Services Facilities including the Joseph Willard Health Center and the Crossroads Residential Treatment facility. An amount of \$3.0 million from the 2016 referendum was sold in January 2021. A balance of \$159.6 million remains in authorized but unissued bonds for the fund.

³ Represents Fairfax County's annual contribution to the Northern Virginia Regional Park Authority (NVRPA) Capital program. On November 3, 2020, the voters approved a Park Bond Referendum in the amount of \$12.0 million to sustain the County's capital contribution to the NVRPA for four years beginning in FY 2021. An amount of \$3.0 million was sold as part of the January 2021 Bond sale.

⁴ Reflects financing associated with Project 2G25-102-000, Original Mount Vernon High School Redevelopment. Requirements have been offset by bond premium received annually. In order to apply for historic tax credits associated with this project, all future funding will be included in Fund 81200, Housing Partnerships.

⁵ Interest on Investments revenue represents interest earned on Economic Development Authority (EDA) bonds issued to finance the Lewinsville Redevelopment Project. EDA bond proceeds have earned interest in the amount of \$796 in FY 2021. 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.

⁶ Reflects developer payments for Project 2G25-024-000, Developer Streetlight Program.

⁷ Reflects revenue received from developer contributions for minor streetlight improvements.

⁸ Reflects anticipated revenue to be received from proffers associated with turf field development at Fairfax County Public Schools that did not have turf fields. An amount of \$1,277,917 is anticipated in FY 2022 and beyond.

⁹ Represents revenue generated by the Athletic Services Fee to support the athletic field and sports program.

¹⁰ Funding in the amount of \$4,464,892 was transferred from Fund 30060, Pedestrian Walkway Improvements, to Fund 30010 to consolidate all District Capital Projects into one Fund.

¹¹ Funding in the amount of \$750,644 was transferred from Fund 30080, Commercial Revitalization Program, to Fund 30010 to consolidate all Revitalization projects into one Fund.

¹² Funding in the amount of \$1.5 million was transferred from Fund 40040, Fairfax-Falls Church Community Services Board, to Fund 30010 to support Project HS-000038, CSB Facility Retrofits.

¹³ Funding in the amount of \$5.0 million was transferred from Fund 40045, Early Childhood Birth to 5, to Fund 30010 to support the Childcare Center at the Kingstowne Complex.

¹⁴ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$972,927.46 to FY 2021 expenditures to record expenditure accruals. There are offsetting adjustments to the *FY 2022 Revised Budget Plan* as a result of these adjustments. The projects affected by this adjustment are 2G25-098-000, Laurel Hill Adaptive Reuse, 2G51-001-000, Athletic Fields – FCPS Field Maintenance, 2G51-002-000, Athletic Field – Park Field Maintenance, 2G51-007-000, Parks – Preventative Maintenance and Inspections, HS-000022, Sully Community Center-2016, PR-000108, Capital Sinking Fund for Parks, PR-000109, Parks – Building/Structures Reinvestment, and PR-000110, Parks – Infrastructure/Amenities Upgrades. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

¹⁵ Funding in the amount of \$1,588,292 was transferred from Fund 30010 to Fund 30015, Environmental and Energy Programs, to consolidate all Energy and Environmental Projects into one Fund.

¹⁶ Funding in the amount of \$1.0 million was transferred from Fund 30010 to Fund 30060, Pedestrian Walkway Improvements, to support approximately 460 miles of walkways and 68 pedestrian bridges in Project 2G25-057-000, Reinvestment and Repair for County Walkways.

¹⁷ Funding in the amount of \$10.0 million was transferred from Fund 30010 to Fund 30070, Public Safety Construction, to support the security portion of the Adult Detention Center in Project AD-000002, Adult Detention Center Renovation – 2018.

¹⁸ Capital projects are budgeted based on total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30010: General Construction and Contributions

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
ADA Compliance - FMD (GF-000001)		\$433,556.81	\$1,681,808.15	\$1,681,808	\$0
ADA Compliance - Housing (HF-000036)		39,502.03	197,763.66	197,764	0
ADA Compliance - Parks (PR-000083)		1,089,608.80	1,049,779.23	1,049,779	0
Athletic Fields - APRT Amenity Maintenance (2G79-220-000)		30,536.71	176,107.62	176,108	0
Athletic Fields - Equipment & Improvements (PR-000144)		0.00	543,000.00	543,000	0
Athletic Fields - FCPS Field Maintenance (2G51-001-000)		1,407,359.64	1,933,422.85	1,933,423	0
Athletic Fields - FCPS Lighting Upgrades (PR-000082)		0.00	909,872.09	909,872	0
Athletic Fields - FCPS Turf Replacement (PR-000105)		832,660.00	0.00	0	0
Athletic Fields - Park Field Maintenance (2G51-002-000)		2,496,143.65	3,445,550.39	3,445,550	0
Athletic Svcs Fee - FCPS Diamond Fields (2G51-003-000)		997,133.43	1,367,945.27	1,367,945	0
Athletic Svcs Fee-Custodial Support (2G79-219-000)		100,000.00	450,000.00	450,000	0
Athletic Svcs Fee-Sports Scholarships (2G79-221-000)		227,980.20	336,328.00	336,328	0
Athletic Svcs Fee-Turf Field Development (PR-000080)		0.00	1,013,312.96	1,013,313	0
Athletic Svcs Fee-Turf Field Replacement (PR-000097)		700,775.53	3,837,459.75	3,837,460	0
Bailey's Shelter-2016 (HS-000013)	15,067,258	83,009.01	1,896,821.91	1,896,822	0
Burkholder Renovations (GF-000022)	3,355,467	(1,372.16)	0.00	0	0
Capital Projects - At Large (ST-000013)		0.00	335,772.48	335,772	0
Capital Projects - Braddock District (ST-000004)		0.00	431,104.37	431,104	0
Capital Projects - Dranesville District (ST-000005)		0.00	1,211,424.97	1,211,425	0
Capital Projects - Hunter Mill District (ST-000006)		0.00	450,095.86	450,096	0
Capital Projects - Lee District (ST-000007)		11,175.57	287,526.00	287,526	0
Capital Projects - Mason District (ST-000008)		0.00	409,899.61	409,900	0
Capital Projects - Mt. Vernon District (ST-000009)		0.00	769,139.42	769,139	0
Capital Projects - Providence District (ST-000010)		0.00	489,680.01	489,680	0
Capital Projects - Springfield District (ST-000011)		0.00	265,373.82	265,374	0

Fund 30010: General Construction and Contributions

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Capital Projects - Sully District (ST-000012)		0.00	264,864.57	264,865	0
Capital Sinking Fund For County Roads (RC-000001)	7,879,906	1,635,541.39	3,223,069.39	3,223,069	0
Capital Sinking Fund For Parks (PR-000108)	17,946,774	2,812,189.23	8,005,730.55	8,005,731	0
Capital Sinking Fund For Revitalization (CR-000007)	3,884,632	756,672.52	2,036,584.25	2,036,584	0
Capital Sinking Fund for Walkways (ST-000050)	4,015,717	0.00	4,015,717.00	4,015,717	0
Community Center Courts Renovations (CC-000017)	820,000	0.00	795,247.00	795,247	0
Community Center in Lee District (CC-000022)	2,200,000	0.00	2,200,000.00	2,200,000	0
Construction Escalation Reserve (2G25-123-000)	2,500,000	0.00	0.00	2,500,000	2,500,000
Contingency - General Fund (2G25-091-000)		0.00	571,443.06	571,443	0
Crossroads - 2020 (HS-000050)	21,000,000	19,419.71	20,980,580.29	20,980,580	0
CSB Facility Retrofits (HS-000038)	8,100,000	2,471,485.41	4,177,015.64	4,177,016	0
Developer Defaults (2G25-020-000)		253,665.39	924,139.21	924,139	0
Developer Streetlight Program (2G25-024-000)		405,839.52	1,337,850.40	1,337,850	0
Early Childhood Education Initiatives (HS-000024)	350,000	0.00	4,462.37	4,462	0
East County Human Services Center (HS-000004)	5,375,000	748.22	3,342,018.47	3,342,018	0
Eleanor Kennedy Shelter-2016 (HS-000019)	12,000,000	37,064.31	11,777,982.09	11,777,982	0
Embry Rucker Shelter-2016 (HS-000018)	12,000,000	0.00	11,994,853.96	11,994,854	0
Emergency Directive Program (2G25-018-000)		14,941.67	462,511.50	462,512	0
Emergency Management Initiatives (GF-000024)	885,152	0.00	385,170.62	385,171	0
Facility Space Realignment (IT-000023)	11,424,000	1,360,789.06	8,060,641.01	8,060,641	0
Grass Mowing Directive Program (2G97-002-000)		9,109.24	30,508.52	30,509	0
Herndon Monroe Area Development Study (2G25-100-000)	625,000	157,321.23	101,352.12	101,352	0
Herndon Monroe Parking Garage Repairs (TF-000007)	1,691,896	41,453.92	42,700.28	42,700	0
Human Services Facilities Studies (2G25-094-000)	997,765	25,745.57	122,927.75	122,928	0

Fund 30010: General Construction and Contributions

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
JDC Security System Upgrades (2G81-003-000)	2,500,000	2,026,460.31	368,601.74	368,602	0
Joint Venture Development (2G25-085-000)	650,000	18,977.78	361,140.47	361,140	0
Judicial Center Redevelopment (GF-000066)	3,050,000	42,022.76	3,007,977.24	3,007,977	0
Kingstowne Childcare Center (HS-000054)	9,500,000	0.00	9,500,000.00	9,500,000	0
Lake Anne Study (2G25-118-000)	350,000	32,032.81	67,967.19	317,967	250,000
Laurel Hill Adaptive Reuse (2G25-098-000)	4,475,000	441,017.46	306,957.32	306,957	0
Laurel Hill Development-DPZ (2G35-003-000)		56,000.00	19,930.19	19,930	0
Laurel Hill Maintenance-FMD (2G08-001-000)		36,936.31	306,348.68	306,349	0
Lewinsville Redevelopment (HS-000011)	19,245,004	138,846.96	1,676,289.80	1,676,290	0
Lorton Community Center-2016 (HS-000020)	18,500,000	5,498,334.00	11,310,441.43	11,310,441	0
Massey Building Demolition (GF-000023)	6,303,130	(295,841.12)	0.00	0	0
Minor Street Light Upgrades (2G25-026-000)		3,553.57	429,549.71	429,550	0
Newington DVS Renovation (TF-000004)	51,360,318	102,747.36	57,191.55	57,192	0
North County Study (2G25-079-000)	2,200,000	31,875.19	924,004.59	924,005	0
NOVA Community College Contribution (2G25-013-000)		2,578,450.00	2,572,937.00	2,572,937	0
NVRPA Contribution (2G06-003-000)		3,000,000.00	3,000,000.00	3,000,000	0
Parks - Building/Structures Reinvestment (PR-000109)		988,587.00	1,239,396.18	1,239,396	0
Parks - Infrastructure/Amenities Upgrades (PR-000110)		974,587.54	970,539.70	970,540	0
Parks Infrastructure Improvements - 2016 (PR-000134)	7,000,000	478,832.42	6,392,424.14	6,392,424	0
Parks-Grounds Maintenance (2G51-006-000)		329,830.74	724,852.76	724,853	0
Parks-Preventative Maintenance And Inspections (2G51-007-000)		254,249.61	770,143.42	770,143	0
Patrick Henry Shelter-2016 (HS-000021)	12,000,000	215,595.98	11,104,018.97	11,104,019	0
Payments of Interest on Bond Deposits (2G06-002-000)		76,835.28	179,950.52	179,951	0
Planning and Development Studies (2G35-009-000)	250,000	0.00	250,000.00	250,000	0

Fund 30010: General Construction and Contributions

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Planning Initiatives (2G02-025-000)	250,000	42,078.96	152,598.29	152,598	0
Public Facilities in Tysons (GF-000062)	3,875,520	0.00	3,875,520.00	3,875,520	0
Reinvestment and Repairs to County Roads (2G25-021-000)		809,105.72	1,416,314.33	1,416,314	0
Reinvestment and Repairs to Walkways (ST-000049)	1,722,550	0.00	1,722,550.00	1,722,550	0
Revitalization - Mason District (CR-000014)	450,074	0.00	450,074.25	450,074	0
Revitalization - Mclean (CR-000012)	143,427	0.00	143,427.00	143,427	0
Revitalization - Richmond Highway (CR-000013)	78,277	0.00	78,277.16	78,277	0
Revitalization - Springfield (CR-000011)	203,844	4,607.42	190,140.14	190,140	0
Revitalization Initiatives (2G35-007-000)	869,615	28,007.62	787,637.29	787,637	0
Revitalization Maintenance - CRP Areas (2G25-014-000)		1,036,734.44	4,315,652.27	4,315,652	0
SACC Contribution (2G25-012-000)		1,000,000.00	1,000,000.00	1,000,000	0
Salona Property Payment (2G06-001-000)		787,641.76	761,004.22	761,004	0
Site Analysis Initiatives (2G25-111-000)	250,000	0.00	139,844.62	139,845	0
Sportsplex Study (2G51-044-000)	300,000	24,598.74	71,180.01	71,180	0
Strike Force Blight Abatement (2G97-001-000)		0.00	1,066,024.25	1,066,024	0
Sully Community Center-2016 (HS-000022)	20,400,000	8,643,232.36	11,319,199.88	11,319,200	0
Survey Control Network Monumentation (2G25-019-000)		173,269.07	95,222.83	95,223	0
Trail Snow Removal Pilot (2G25-121-000)	32,000	0.00	32,000.00	32,000	0
Transportation Planning Studies (2G40-133-000)	4,489,484	355,623.96	3,454,667.28	3,454,667	0
Willard Health Center - 2020 (HS-000051)	58,000,000	7,108.09	57,992,891.91	57,992,892	0
Workhouse Campus Improvements (GF-000019)	6,300,000	499,206.16	5,487,596.50	5,487,597	0
Total	\$366,866,810	\$48,891,201.87	\$258,439,043.30	\$261,189,043	\$2,750,000

Fund 30015: Environmental and Energy Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$0	\$0	\$12,416,277	\$12,416,277	\$0
Revenue:					
Miscellaneous Revenue ¹	\$29,237	\$0	\$0	\$0	\$0
Total Revenue	\$29,237	\$0	\$0	\$0	\$0
Transfers In:					
General Fund (10001)	\$9,116,615	\$1,298,767	\$19,498,767	\$19,498,767	\$0
General Construction and Contributions (30010) ²	1,588,292	0	0	0	0
Infrastructure Upgrades and Replacement (30020) ²	6,723,312	0	0	0	0
Total Transfers In	\$17,428,219	\$1,298,767	\$19,498,767	\$19,498,767	\$0
Total Available	\$17,457,456	\$1,298,767	\$31,915,044	\$31,915,044	\$0
Total Expenditures³	\$5,041,179	\$1,298,767	\$31,915,044	\$31,915,044	\$0
Total Disbursements	\$5,041,179	\$1,298,767	\$31,915,044	\$31,915,044	\$0
Ending Balance⁴	\$12,416,277	\$0	\$0	\$0	\$0

¹ Miscellaneous revenue represents rebates and refunds received during FY 2021.

² Represents transfers from Fund 30010, General Construction and Contributions, and Fund 30020, Infrastructure Upgrades and Replacement, to consolidate all Energy and Environmental Projects within Fund 30015.

³ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment has been reflected as an increase of \$200.05 to FY 2021 expenditures to record an expenditure accrual. There is an offsetting adjustment to the *FY 2022 Revised Budget Plan* as a result of this adjustment. The project affected by this adjustment is 2G51-046-000, EIP – Parks Invasive Management Area Program. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

⁴ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30015: Environmental and Energy Program

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Community - CECAP (2G02-033-000)	\$1,675,740	\$269,554.37	\$1,406,185.21	\$1,406,185	\$0
Community - Energy Action Fairfax (EAF) (2G02-030-000)	319,723	0.00	319,722.66	319,723	0
Community - HomeWise Outreach Program (GF-000057)	184,000	247.00	183,753.00	183,753	0
Community - NVSWCD Intern Program (2G02-031-000)	7,115	7,115.00	0.00	0	0
Contingency (2G02-034-000)		0.00	120,518.08	120,518	0
EIP - Composting Pilot (2G02-027-000)	92,800	945.00	91,855.00	91,855	0
EIP - DPMM Green Intern (2G02-028-000)	25,000	0.00	25,000.00	25,000	0
EIP - DPMM Supply Chain GHG Emissions (2G02-037-000)	50,000	0.00	50,000.00	50,000	0
EIP - DVS Pollinator Meadow (GF-000060)	45,515	45,295.18	219.82	220	0
EIP - DVS Water Fountains (GF-000067)	36,400	0.00	36,400.00	36,400	0
EIP - Green Bank Initiatives (2G02-039-000)	300,000	0.00	300,000.00	300,000	0
EIP - Natural Landscaping (GF-000058)	335,000	43,879.77	291,120.23	291,120	0
EIP - NVSWCD CAP Program (2G02-036-000)		75,000.00	75,000.00	75,000	0
EIP - Parks Bike to Parks Pilot (PR-000140)	60,000	57,942.00	2,058.00	2,058	0
EIP - Parks Invasive Management Area Program (2G51-046-000)		298,416.27	416,329.26	416,329	0
EIP - Parks Magnolia Bog Restoration (PR-000130)	86,000	0.00	86,000.00	86,000	0
EIP - Parks Meadow Restorations (PR-000131)	269,328	90,244.12	179,084.24	179,084	0
EIP - Parks Pool UV Replacement (PR-000143)	46,400	0.00	46,400.00	46,400	0
EIP - Parks Solar Panels Support (2G51-047-000)	50,000	0.00	50,000.00	50,000	0
EIP - Parks Sully Woodlands Center (PR-000139)	250,000	0.00	250,000.00	250,000	0
EIP - Parks Watch the Green Grow (2G51-045-000)	41,500	6,739.77	34,760.23	34,760	0
EIP - Parks Water Smart Controls (PR-000138)	138,000	0.00	138,000.00	138,000	0
EIP - Permeable Athletic Courts (GF-000059)	156,000	0.00	156,000.00	156,000	0
EIP - Zero Waste Initiatives (2G02-032-000)	100,000	0.00	100,000.00	100,000	0
Energy - Energy Contracts (ESCO) (2G02-035-000)	2,363,823	0.00	2,363,823.00	2,363,823	0
Energy - EV Stations (GF-000063)	3,046,192	49,770.75	2,996,421.19	2,996,421	0
Energy - FMD Retrofits (GF-000064)	19,335,868	1,404,473.97	17,931,393.79	17,931,394	0

Fund 30015: Environmental and Energy Program

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Energy - LED Streetlights (GF-000065)	4,095,496	2,116,798.15	1,978,697.59	1,978,698	0
Energy - Parks Historic Houses (PR-000128)	127,500	0.00	127,500.00	127,500	0
Energy - Parks Lighting (PR-000135)	266,859	127,253.55	139,605.78	139,606	0
Energy - Parks Retrofits (PR-000136)	571,701	447,498.44	124,202.79	124,203	0
Energy - Parks Unstaffed HVAC Controls (PR-000129)	45,000	0.00	45,000.00	45,000	0
Reserve for JET Recommendations (2G02-038-000)	1,850,000	5.48	1,849,994.52	1,849,995	0
Total	\$35,970,960	\$5,041,178.82	\$31,915,044.39	\$31,915,044	\$0

Fund 30020: Infrastructure Replacement and Upgrades

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$40,619,519	\$0	\$43,704,861	\$43,704,861	\$0
Revenue:					
MPSTOC Reimbursement ¹	\$419,949	\$0	\$0	\$0	\$0
Total Revenue	\$419,949	\$0	\$0	\$0	\$0
Transfers In:					
General Fund (10001)	\$12,315,375	\$0	\$19,906,318	\$19,906,318	\$0
Consolidated County and Schools Debt Service (20000) ²	5,282,000	0	0	0	0
Total Transfers In	\$17,597,375	\$0	\$19,906,318	\$19,906,318	\$0
Total Available	\$58,636,843	\$0	\$63,611,179	\$63,611,179	\$0
Total Expenditures	\$8,208,670	\$0	\$63,611,179	\$63,611,179	\$0
Transfers Out:					
Environmental and Energy Program (30015) ³	\$6,723,312	\$0	\$0	\$0	\$0
Total Transfers Out	\$6,723,312	\$0	\$0	\$0	\$0
Total Disbursements	\$14,931,982	\$0	\$63,611,179	\$63,611,179	\$0
Ending Balance⁴	\$43,704,861	\$0	\$0	\$0	\$0

¹ A total of \$419,949 represents revenue received from the Virginia Department of Transportation (VDOT) and Virginia State Police associated with the state share of operating costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC). These funding reimbursements will be held in projects for future infrastructure replacement and upgrade requirements. State reimbursement is based on actual operational expenditures, eliminating the need to reconcile estimates and actuals each year.

² Represents a transfer from Fund 20000, Consolidated County and Schools Debt Service Fund, to support infrastructure replacement and upgrades.

³ Represents a transfer to Fund 30015, Environmental and Energy Program, to consolidate energy and environmental projects.

⁴ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30020: Infrastructure Replacement and Upgrades

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Capital Sinking Fund for Facilities (GF-000029)	\$49,128,260	\$4,073,546.21	\$30,610,855.50	\$30,610,856	\$0
Electrical System Upgrades and Replacements (GF-000017)		0.00	971,658.13	971,658	0
Elevator/Escalator Replacement (GF-000013)		53,053.86	4,345,906.81	4,345,907	0
Emergency Building Repairs (GF-000008)		867,699.86	1,258,843.35	1,258,843	0
Emergency Generator Replacement (GF-000012)		5,226.44	1,744,756.71	1,744,757	0
Emergency Systems Failures (2G08-005-000)		946,523.09	9,674,673.06	9,674,673	0
Fire Alarm System Replacements (GF-000009)		0.00	2,817,066.25	2,817,066	0
HVAC System Upgrades and Replacement (GF-000011)		2,044,938.71	5,605,954.13	5,605,954	0
MPSTOC County Support For Renewal (2G08-008-000)		40,064.00	2,856,004.20	2,856,004	0
MPSTOC State Support For Renewal (2G08-007-000)		0.00	888,301.00	888,301	0
Parking Lot and Garage Improvements (GF-000041)		0.00	289,512.31	289,512	0
Roof Repairs and Waterproofing (GF-000010)		177,617.58	2,547,647.58	2,547,648	0
Total	\$49,128,260	\$8,208,669.75	\$63,611,179.03	\$63,611,179	\$0

Fund 30030: Library Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$10,348,940	\$0	\$8,712,610	\$8,712,610	\$0
Revenue:					
Sale of Bonds ¹	\$2,000,000	\$0	\$98,000,000	\$98,000,000	\$0
Total Revenue	\$2,000,000	\$0	\$98,000,000	\$98,000,000	\$0
Total Available	\$12,348,940	\$0	\$106,712,610	\$106,712,610	\$0
Total Expenditures	\$3,636,330	\$0	\$106,712,610	\$106,712,610	\$0
Total Disbursements	\$3,636,330	\$0	\$106,712,610	\$106,712,610	\$0
Ending Balance²	\$8,712,610	\$0	\$0	\$0	\$0

¹ The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 6, 2012, the voters approved a bond referendum in the amount of \$25.0 million to renovate four priority library facilities that include John Marshall, Pohick, Reston, and Tysons Pimmit libraries. In addition, on November 3, 2020, the voters approved a bond referendum in the amount of \$90.0 million to support four additional libraries including George Mason, Kingstowne, Patrick Henry, and Sherwood. An amount of \$2.0 million was sold as part of the January 2021 bond sale. Including prior sales, a total of \$98.0 million remains in authorized but unissued bonds for this fund.

² Capital projects are budgeted based on total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30030: Library Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Contingency-Bonds (5G25-057-000)		\$0.00	\$27,116.91	\$27,117	\$0
Feasibility Studies-Library Facilities (5G25-011-000)	527,998	28,511.93	13,779.73	13,780	0
George Mason Regional Library - 2020 (LB-000016)	15,000,000	7,040.07	14,992,959.93	14,992,960	0
John Marshall Community Library-2012 (LB-000008)	6,300,000	3,452.02	597,836.58	597,837	0
Kingstowne Regional Library - 2020 (LB-000012)	36,500,000	1,056,187.85	34,556,429.21	34,556,429	0
Lorton Community Library (LB-000013)	8,730,000	2,523,506.79	5,520,574.59	5,520,575	0
Patrick Henry Library - 2020 (LB-000015)	23,000,000	1,326.39	22,998,673.61	22,998,674	0
Reston Regional Library-2012 (LB-000010)	10,000,000	15,057.97	9,962,583.42	9,962,583	0
Sherwood Regional Library - 2020 (LB-000014)	18,000,000	884.26	17,999,115.74	17,999,116	0
Tysons Pimmit Regional Library-2012 (LB-000011)	5,410,000	362.80	43,540.69	43,541	0
Total	\$123,467,998	\$3,636,330.08	\$106,712,610.41	\$106,712,610	\$0

Fund 30040: Contributed Roadway Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$40,485,749	\$0	\$48,340,654	\$48,340,654	\$0
Revenue:					
Fairfax Center Developer Contributions	\$50,000	\$0	\$0	\$0	\$0
Countywide Developer Contributions	187,732	181,732	181,732	181,732	0
Tysons Corner Developer Contributions	21,582	0	0	0	0
Tysons Grid of Streets Developer Contributions	2,028,727	0	0	0	0
Reston Funding Plan Developer Contributions	8,500,000	0	0	0	0
Pooled Interest ¹	209,556	0	0	0	0
Total Revenue	\$10,997,597	\$181,732	\$181,732	\$181,732	\$0
Total Available	\$51,483,346	\$181,732	\$48,522,386	\$48,522,386	\$0
Total Expenditures	\$2,960,960	\$0	\$48,340,654	\$48,340,654	\$0
Transfers Out:					
Metro Operations and Construction (30000) ²	\$181,732	\$0	\$0	\$0	\$0
County Transit Systems (40000) ²	0	181,732	181,732	181,732	0
Total Transfers Out	\$181,732	\$181,732	\$181,732	\$181,732	\$0
Total Disbursements	\$3,142,692	\$181,732	\$48,522,386	\$48,522,386	\$0
Ending Balance^{3,4}	\$48,340,654	\$0	\$0	\$0	\$0

¹ Pooled interest is earned on annual contributions as well as accumulated fund balance.

² Represents funds to support Metro shuttle bus service in the Franconia-Springfield area.

³ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁴ The \$48.34 million FY 2021 ending balance meets capital project requirements in FY 2022 and future years. Proffered contributions cannot be expended until the terms of the proffer are met and until multiple contributions can be aggregated to meet total estimated costs of a project. As a result, a proffered contribution may be held in balance for several years, earning interest.

Fund 30040: Contributed Roadway Improvements

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Centreville Developer Contributions (2G40-032-000)		(\$29,797.51)	\$884,944.54	\$884,945	\$0
Countywide Developer Contributions (2G40-034-000)		0.00	18,664,615.20	18,664,615	0
Fairfax Center Developer Contributions (2G40-031-000)		0.00	4,884,282.86	4,884,283	0
Reston Road Fund Developer Contributions (2G40-147-000)		550,000.00	183,920.00	183,920	0
Tysons Corner Developer Contributions (2G40-035-000)		248,806.34	5,221,441.88	5,221,442	0
Tysons Corner Grid Concept (2G40-038-000)		0.00	184,334.88	184,335	0
Tysons Grid of Streets Developer Contributions (2G40-057-000)		2,067,655.27	9,373,960.34	9,373,960	0
Tysons Metrorail Access Management (2G40-040-000)		0.00	384,298.09	384,298	0
Tysons-wide Developer Contributions (2G40-058-000)		124,295.49	8,558,856.13	8,558,856	0
Total	\$0	\$2,960,959.59	\$48,340,653.92	\$48,340,654	\$0

Fund 30050: Transportation Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,485,208	\$0	\$7,538,910	\$7,538,910	\$0
Revenue:					
Bond Sale ¹	\$15,000,000	\$0	\$55,140,000	\$55,140,000	\$0
VDOT Reimbursement ²	2,430,496	0	0	0	0
Miscellaneous Revenue	6,848	0	0	0	0
Total Revenue²	\$17,437,344	\$0	\$55,140,000	\$55,140,000	\$0
Transfers In:					
General Fund (10001)	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Total Transfers In	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Total Available	\$22,922,552	\$0	\$62,678,910	\$67,678,910	\$5,000,000
Total Expenditures ²	\$15,383,642	\$0	\$60,248,414	\$67,678,910	\$7,430,496
Total Disbursements	\$15,383,642	\$0	\$60,248,414	\$67,678,910	\$7,430,496
Ending Balance³	\$7,538,910	\$0	\$2,430,496	\$0	(\$2,430,496)

¹ The sale of bonds is presented here for planning purposes only. Actual bonds sales are based on cash needs in accordance with Board policy. On November 4, 2014, the voters approved a Transportation Bond Referendum in the amount of \$100 million. An amount of \$15.0 million from the 2014 referendum was sold in January 2021. A balance of \$55.14 million remains in authorized but unissued bonds for this fund.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as an increase of \$2,430,495.94 to FY 2021 revenues to record revenue in the appropriate fiscal year and as an increase of \$107,719.29 to FY 2021 expenditures to record an expenditure accrual. There is an offsetting adjustment to the *FY 2022 Revised Budget Plan* as a result of this adjustment. The project affected by this adjustment is 5G25-054-000, Cinder Bed Road Improvements-2007. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30050: Transportation Improvements

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Advanced Preliminary Engineering (5G25-030-000)	\$2,202,099	\$0.00	\$318,526.45	\$318,526	\$0
Bicycle & Pedestrian Access Facilities (ST-000051)	5,000,000	0.00	0.00	5,000,000	5,000,000
Bike/Trail Improvements - 2014 (5G25-063-000)	3,875,000	1,161,548.74	1,039,296.45	1,039,296	0
Bond Transit Projects - 2007 (5G25-056-000)	9,800,000	1,360.56	2,054,694.69	2,054,695	0
Cinder Bed Road Improvements-2007 (5G25-054-000)	7,142,087	153,511.65	135,621.65	135,622	0
Contingency - Bonds (5G25-027-000)		0.00	4,597,211.40	7,027,707	2,430,496
County-Maintained Bike/Trail Imp - 2014 (ST-000037)	5,665,000	1,383,004.36	2,605,903.50	2,605,904	0
County-Maintained Pedestrian Imp - 2014 (ST-000036)	22,200,000	1,000,367.87	10,910,972.87	10,910,973	0
Jefferson Manor Improvements-Phase IIIA - 2014 (2G25-097-000)	3,300,000	1,709,028.95	752,277.61	752,278	0
Lorton Arts Access Road-2014 (TS-000020)	1,708,873	60,960.61	0.00	0	0
Neighborhood Signs (2G25-113-000)	15,000	0.00	8,300.00	8,300	0
Oakwood Road Steet Acceptance (2G25-122-000)	200,000	0.00	200,000.00	200,000	0
Pedestrian Improvements - 2007 (ST-000021)	28,258,446	2,452,197.23	1,579,760.66	1,579,761	0
Pedestrian Improvements - 2014 (5G25-060-000)	40,614,000	4,125,449.36	9,239,927.48	9,239,927	0
Pole Mounted Speed Displays (2G25-112-000)	30,000	12,700.00	1,040.00	1,040	0
Rectangular Rapid Flashing Beacons (ST-000047)	100,000	0.00	100,000.00	100,000	0
RHPTI Match-Sidewalks (TS-000007)	700,000	161,617.66	0.00	0	0
RHPTI Ped Improvements - 2014 (5G25-061-000)	6,695,000	294,360.08	4,264,820.33	4,264,820	0
RHPTI Public Transportation - FTA (TS-000005)	500,000	33,921.27	0.00	0	0
RMAG Phase II - 2014 (5G25-062-000)	6,526,000	216,643.10	4,800,565.82	4,800,566	0
Route 28 Widening (5G25-065-000)	2,000,000	0.00	2,000,000.00	2,000,000	0
Route 29 Widening-2007 (5G25-052-000)	4,662,490	(105.92)	0.00	0	0
S. Van Dorn /I-95 Interchange (5G25-029-000)	11,050,211	0.00	98,567.82	98,568	0
Spot Improvements - 2014 (5G25-059-000)	15,970,000	1,850,939.21	10,389,112.11	10,389,112	0
Stonecroft Blvd Wdng SB (Marriott-Wstfld) (5G25-064-000)	800,678	0.00	800,678.00	800,678	0

Fund 30050: Transportation Improvements

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Stringfellow Rd-2007 (5G25-051-000)	18,348,443	(24,500.00)	0.00	0	0
Traffic Calming Program (2G25-076-000)	2,554,399	564,393.70	577,381.25	577,381	0
Tysons Transit Center (TF-000047)	4,000,000	226,243.95	3,773,756.05	3,773,756	0
Total	\$203,917,726	\$15,383,642.38	\$60,248,414.14	\$67,678,910	\$7,430,496

Fund 30060: Pedestrian Walkway Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$2,051,515	\$0	\$3,664,892	\$3,664,892	\$0
Transfers In:					
General Fund (10001)	\$3,018,555	\$800,000	\$800,000	\$800,000	\$0
General Construction and Contributions Fund (30010) ¹	1,000,000	0	0	0	0
Total Transfers In	\$4,018,555	\$800,000	\$800,000	\$800,000	\$0
Total Available	\$6,070,070	\$800,000	\$4,464,892	\$4,464,892	\$0
Total Expenditures	\$2,405,178	\$800,000	\$0	\$0	\$0
Transfers Out:					
General Construction and Contributions (30010) ²	\$0	\$0	\$4,464,892	\$4,464,892	\$0
Total Transfers Out	\$0	\$0	\$4,464,892	\$4,464,892	\$0
Total Disbursements	\$2,405,178	\$800,000	\$4,464,892	\$4,464,892	\$0
Ending Balance	\$3,664,892	\$0	\$0	\$0	\$0

¹ Represents a transfer from Fund 30010, General Construction and Contributions, Project 2G25-021-000, Reinvestment and Repairs to County Roads to Fund 30060, Pedestrian Walkway Improvements, Project 2G25-057-000, Reinvestment and Repairs to County Walkways to cover the increased cost of approximately 460 miles of walkways and 68 pedestrian bridges.

² Funding in the amount of \$4,464,892 is transferred from Fund 30060, Pedestrian Walkway Improvements, to Fund 30010, General Construction and Contributions, to consolidate all District capital projects in one place. Fund 30060 is closed and all remaining balances are transferred to projects within Fund 30010.

Fund 30060: Pedestrian Walkway Improvements

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Capital Sinking Fund For Walkways (ST-000042)	\$6,254,025	\$1,272,712.49	\$0.00	\$0	\$0
Reinvestment and Repairs to County Walkways (2G25-057-000)		905,520.56	0.00	0	0
Richmond Highway Transp Initiatives (2G25-058-000)	2,482,842	220,407.73	0.00	0	0
Walkways - Dranesville District (ST-000024)		5,731.00	0.00	0	0
Walkways - Sully District (ST-000031)		806.41	0.00	0	0
Total	\$8,736,867	\$2,405,178.19	\$0.00	\$0	\$0

Fund 30070: Public Safety Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$8,171,732	\$0	\$12,043,122	\$12,043,122	\$0
Revenue:					
Sale of Bonds ¹	\$24,000,000	\$0	\$327,510,000	\$327,510,000	\$0
Bond Premium ¹	6,000,000	0	0	0	0
Interest on Investments ²	57,375	0	0	0	0
Fire Department's Emergency Vehicle Preemption Program Proffers	185,863	0	0	0	0
Proffer Contributions ³	12,272,410	0	0	0	0
Total Revenue	\$42,515,648	\$0	\$327,510,000	\$327,510,000	\$0
Transfers In:					
General Fund (10001) ⁴	\$0	\$0	\$0	\$2,500,000	\$2,500,000
General Construction and Contributions (30010) ⁵	10,000,000	0	0	0	0
Total Transfers In	\$10,000,000	\$0	\$0	\$2,500,000	\$2,500,000
Total Available	\$60,687,380	\$0	\$339,553,122	\$342,053,122	\$2,500,000
Total Expenditures	\$48,644,258	\$0	\$335,987,741	\$338,487,741	\$2,500,000
Transfers Out:					
Consolidated County and Schools Debt Service (20000) ⁶	\$0	\$0	\$3,565,381	\$3,565,381	\$0
Total Transfers Out	\$0	\$0	\$3,565,381	\$3,565,381	\$0
Total Disbursements	\$48,644,258	\$0	\$339,553,122	\$342,053,122	\$2,500,000
Ending Balance⁷	\$12,043,122	\$0	\$0	\$0	\$0

¹ The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 6, 2012, the voters approved a \$55.0 million Public Safety Bond, on November 3, 2015, the voters approved a \$151.0 million Public Safety Bond, and on November 6, 2018, the voters approved a \$182.0 million Public Safety Bond. An amount of \$18.5 million from the 2012 referendum was sold in January 2021 and there is no funding remaining in authorized but unissued bonds from this referendum. In addition, an amount of \$5.5 million from the 2015 referendum was sold in January 2021. An amount of \$6.0 million was also applied to this fund in bond premium associated with the January 2021 sale. A balance of \$327.51 million remains in authorized but unissued bonds for this fund.

² Interest on Investments revenue represents \$3,295 in interest earned associated with the Scotts Run Fire Station project, \$32,606 in interest earned associated with public improvements in the Scotts Run South area, and \$21,474 in interest earned on Economic Development Authority (EDA) bonds issued to finance the Public Safety Headquarters (PSHQ) project. The interest earnings associated with the EDA bonds are required to be applied to project costs or transferred to debt service to offset debt requirements associated with the bonds. As part of the *FY 2021 Carryover Review*, all remaining EDA bond proceeds and interest were transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.

³ Proffer contributions represents proffer revenue in the amount of \$8,496,027 associated with the Scotts Run Fire Station project and proffer revenue in the amount of \$3,776,383 associated with public improvements in the Scotts Run South area.

⁴ Represents a transfer from Fund 10001, General Fund, to support current experience with construction project cost escalation.

⁵ Represents a transfer from Fund 30010, General Construction and Contributions, to support the security system software, cameras and other equipment replacement and upgrades at the Adult Detention Center.

Fund 30070: Public Safety Construction

⁶ The Public Safety Headquarters project is now complete; therefore, the available project balance from Project PS-000006, Public Safety Headquarters, was transferred to Fund 20000, Consolidated County and Schools Debt Service Fund, as it is required to offset debt requirements associated with the bonds.

⁷ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30070: Public Safety Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Adult Detention Center Renovation – 2018 (AD-000002)	\$55,000,000	\$1,017,136.08	\$53,119,858.25	\$53,119,858	\$0
Construction Escalation Reserve (2G25-124-000)	2,500,000	0.00	0.00	2,500,000	2,500,000
Contingency - Bonds (2G25-061-000)		0.00	1,894,404.06	1,894,404	0
Contingency - General Fund (2G25-096-000)		0.00	1,923,048.00	1,923,048	0
Courtroom Renovation Equipment/Furniture (2G08-017-000)	1,589,169	0.00	883,211.84	883,212	0
Courtroom Renovations-Bond Funded-2012 (CF-000003)	21,000,000	1,763,881.03	8,369,840.50	8,369,841	0
Criminal Justice Academy - 2018 (OP-000007)	18,000,000	85,896.88	17,749,612.81	17,749,613	0
Edsall Fire Station - 2015 (FS-000017)	13,970,000	4,833,173.53	5,082,573.58	5,082,574	0
Emergency Vehicle Operations and K9 Center - 2015 (PS-000012)	7,500,000	527.17	6,281,038.61	6,281,039	0
Fairview Fire Station - 2018 (FS-000053)	16,000,000	318,864.21	15,447,281.37	15,447,281	0
Feasibility Studies (2G25-103-000)	441,487	103,669.73	319,110.28	319,110	0
Fire and Rescue Training Facilities (2G25-108-000)	875,000	19,359.44	119,551.99	119,552	0
Franconia Police Station - 2015 (PS-000013)	33,500,000	653,456.74	31,812,760.39	31,812,760	0
Gunston Fire Station - 2018 (FS-000054)	13,000,000	134,081.77	12,829,448.66	12,829,449	0
Herndon Fire Station-2012 (FS-000006)	11,601,721	214,336.82	24,689.44	24,689	0
IT Infrastructure Relocation from Massey (IT-000022)	2,025,650	0.00	105,032.56	105,033	0
Jefferson Fire Station-2012 (FS-000010)	15,975,000	1,697,255.45	444,559.10	444,559	0
Lorton Volunteer Fire Station (FS-000011)	15,040,000	1,401,346.08	1,253,516.14	1,253,516	0
Mason Police Station - 2018 (PS-000026)	23,000,000	318,094.31	22,600,824.47	22,600,824	0
Massey Complex Master Planning (2G25-104-000)	1,025,000	143,251.90	74.15	74	0
Merrifield Fire Station - 2015 (FS-000013)	9,000,000	3,058,158.11	3,367,126.81	3,367,127	0
Mount Vernon Fire Station - 2018 (FS-000055)	16,000,000	544.16	15,992,594.45	15,992,594	0
Penn Daw Fire Station - 2015 (FS-000015)	15,400,000	68,722.09	11,869,881.77	11,869,882	0
Police Evidence Storage Annex - 2018 (OP-000008)	18,000,000	49,860.96	17,821,564.05	17,821,564	0
Police Facilities Security Assessment (2G25-115-000)	250,000	12,746.99	148,888.46	148,888	0
Police Heliport - 2015 (PS-000010)	14,100,000	4,224,636.05	8,742,040.96	8,742,041	0

Fund 30070: Public Safety Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Police Tactical Operations - 2015 (PS-000011)	33,600,000	982,675.52	31,449,651.52	31,449,652	0
Public Safety Headquarters (PS-000006)	125,836,192	27,423.28	0.00	0	0
Public Safety Infrastructure Upgrades (GF-000025)	3,123,000	144,863.62	11,245.69	11,246	0
Reston Fire Station - 2015 (FS-000014)	16,000,000	7,135,618.48	2,779,211.14	2,779,211	0
Scotts Run FS Proffer Contributions (FS-000079)	9,187,404	9,147,232.44	40,172.00	40,172	0
Scotts Run Public Improvements-Stormwater (SD-000042)	4,243,125	0.00	4,243,124.56	4,243,125	0
Seven Corners Fire Station - 2018 (FS-000056)	13,000,000	920,899.20	11,645,160.56	11,645,161	0
South Co. Police Station/Animal Shelter - 2015 (PS-000009)	33,700,000	3,212,714.02	28,223,910.70	28,223,911	0
Traffic Light Preemptive Devices (PS-000008)	697,227	123,654.82	287,628.66	287,629	0
Tysons East Fire Station (FS-000043)	800,000	167,961.87	472,379.89	472,380	0
Tysons Fire Station (FS-000042)	1,417,152	63,456.40	1,328,250.02	1,328,250	0
Volunteer Fire Station - 2018 (FS-000057)	15,000,000	107,248.39	14,875,599.10	14,875,599	0
Woodlawn Fire Station - 2015 (FS-000016)	12,525,000	6,491,510.19	2,428,874.49	2,428,874	0
Total	\$593,922,127	\$48,644,257.73	\$335,987,741.03	\$338,487,741	\$2,500,000

Fund 30080: Commercial Revitalization Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$750,644	\$0	\$0	\$0	\$0
Revenue:					
VDOT Revenues	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Total Available	\$750,644	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out:					
General Construction and Contributions Fund (30010) ¹	\$750,644	\$0	\$0	\$0	\$0
Total Transfers Out	\$750,644	\$0	\$0	\$0	\$0
Total Disbursements	\$750,644	\$0	\$0	\$0	\$0
Ending Balance ²	\$0	\$0	\$0	\$0	\$0

¹ Funding in the amount of \$750,644 was transferred from Fund 30080, Commercial Revitalization Program to Fund 30010, General Construction and Contributions to reorganize all Revitalization projects. All VDOT revenues and credits associated with Fund 30080 projects were received and projects are complete; therefore, remaining balances were available to supplement existing Revitalization projects in Fund 30010. The closure of Fund 30080 allows for the consolidation of all revitalization area projects in Fund 30010.

² Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30090: Pro Rata Share Drainage Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,228,301	\$0	\$5,712,821	\$5,712,821	\$0
Revenue:					
Pro Rata Shares	\$2,655,357	\$0	\$0	\$0	\$0
Total Revenue	\$2,655,357	\$0	\$0	\$0	\$0
Total Available	\$5,883,658	\$0	\$5,712,821	\$5,712,821	\$0
Total Expenditures	\$170,837	\$0	\$5,712,821	\$5,712,821	\$0
Total Disbursements	\$170,837	\$0	\$5,712,821	\$5,712,821	\$0
Ending Balance ¹	\$5,712,821	\$0	\$0	\$0	\$0

¹ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30090: Pro Rata Share Drainage Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Bull Run Watershed (SD-000003)	\$257,126	\$837.25	\$70,217.75	\$70,218	\$0
Countywide Watershed Improvements (SD-000040)	14,686,730	0.00	5,392,738.04	5,392,738	0
Horse Pen Creek Watershed (SD-000012)	2,630,500	152,245.53	164,488.93	164,489	0
Johnny Moore Creek Watershed (SD-000013)	15,734	0.00	15,734.00	15,734	0
Nichol Run Watershed (SD-000018)	307,142	0.00	69,642.00	69,642	0
Old Mill Branch Watershed (SD-000020)	513	513.00	0.00	0	0
Wolf Run Watershed (SD-000030)	60,147	17,241.00	0.00	0	0
Total	\$17,957,892	\$170,836.78	\$5,712,820.72	\$5,712,821	\$0

Fund 30300: Affordable Housing Development and Investment

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$44,271,021	\$0	\$53,511,329	\$53,511,329	\$0
Revenue:					
Real Estate Tax Revenue	\$13,247,000	\$13,570,000	\$13,570,000	\$13,570,000	\$0
Miscellaneous	6,905,820	6,100,000	6,100,000	6,100,000	0
Total Revenue	\$20,152,820	\$19,670,000	\$19,670,000	\$19,670,000	\$0
Transfers In:					
General Fund (10001)	\$0	\$0	\$5,000,000	\$5,000,000	\$0
Total Transfers In	\$0	\$0	\$5,000,000	\$5,000,000	\$0
Total Available	\$64,423,841	\$19,670,000	\$78,181,329	\$78,181,329	\$0
Total Expenditures	\$10,912,512	\$19,670,000	\$78,181,329	\$78,181,329	\$0
Total Disbursements	\$10,912,512	\$19,670,000	\$78,181,329	\$78,181,329	\$0
Ending Balance¹	\$53,511,329	\$0	\$0	\$0	\$0

¹ Capital projects are budgeted based on the total project costs. Many projects span multiple years and funding for those projects is carried forward each fiscal year. The ending balance fluctuates, reflecting the carryover of these funds.

Fund 30300: Affordable Housing Development and Investment

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Affordable/Workforce Housing (2H38-072-000)		\$902,313.71	\$1,387,713.71	\$1,387,714	\$0
Bridging Affordability Program (2H38-084-000)		1,006,024.19	6,440,629.90	6,440,630	0
Crescent Apartments Debt Service (2H38-075-000)		2,631,018.22	2,674,890.29	2,674,890	0
Crescent Rehabilitation (HF-000097)	450,000	8,006.68	432,235.90	432,236	0
Development of Housing at Rt. 50 & West Ox (HF-000055)	300,000	0.00	300,000.00	300,000	0
Franconia Governmental Center (HF-000174)	205,820	0.00	205,820.00	205,820	0
Government Center Site (HF-000171)	500,000	0.00	500,000.00	500,000	0
Housing Blueprint Project (2H38-180-000)		0.00	55,460,071.61	55,460,072	0
Little River Glen IV (HF-000116)	4,802,767	876,864.11	3,797,080.75	3,797,081	0
Murraygate Village Apt. Renovation (2H38-194-000)	7,735,706	500,000.00	246,281.06	246,281	0
Oakwood Senior Housing (HF-000084)	600,151	(1,183.71)	394,280.27	394,280	0
Planning and Needs Assessment (2H38-226-000)	1,412,742	100,844.22	1,311,898.11	1,311,898	0
Wedgewood Debt Service (2H38-081-000)		4,888,625.00	5,030,427.47	5,030,427	0
Total	\$16,007,186	\$10,912,512.42	\$78,181,329.07	\$78,181,329	\$0

Fund 30310: Housing Assistance Program

FUND STATEMENT

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,084,935	\$0	\$0	\$0	\$0
Revenue:					
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Total Available	\$5,084,935	\$0	\$0	\$0	\$0
Expenditures:					
Capital Projects	\$189,940	\$0	\$0	\$0	\$0
Total Expenditures	\$189,940	\$0	\$0	\$0	\$0
Total Disbursements	\$189,940	\$0	\$0	\$0	\$0
Ending Balance ^{1,2}	\$4,894,995	\$0	\$0	\$0	\$0

¹ Capital projects are budgeted based on the total project costs. Most projects span multiple years from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

² Fund 30310, Housing Assistance Program, was consolidated into Funds 30300, Affordable Housing Development and Investment and 40300, Housing Trust. Fund 30310 is closed, and all assets, liabilities and equity associated with Fund 30310, including a fund balance of \$4,894,995, were transferred to Funds 30300 and 40300.

Fund 30310: Housing Assistance Program

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2020 Actual Expenditures	FY 2021 Pre-Mid-Year Revised	FY 2021 Mid-Year Revised
Little River Glen IV (HF-000099)	\$142,605	\$83,914.86	\$0.00	\$0
Mt Vernon Garden Apartments (HF-000098)	403,713	48,483.90	0.00	0
North Hill/Commerce Street Redevelopment (HF-000156)	140,700	55,506.76	0.00	0
North Hill/Woodley Hill Estate (HF-000154)	48,865	2,034.61	0.00	0
Total	\$735,883	\$189,940.13	\$0.00	\$0

Fund 30400: Park Authority Bond Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$16,026,972	\$0	\$14,777,465	\$14,777,465	\$0
Revenue:					
Sale of Bonds ¹	\$13,850,000	\$0	\$154,570,000	\$154,570,000	\$0
Bond Premium ¹	1,150,000	0	0	0	0
Grants and Contributions ²	188,237	0	0	0	0
Total Revenue ²	\$15,188,237	\$0	\$154,570,000	\$154,570,000	\$0
Total Available	\$31,215,209	\$0	\$169,347,465	\$169,347,465	\$0
Total Expenditures ²	\$16,437,744	\$0	\$169,357,165	\$169,347,465	(\$9,700)
Total Disbursements	\$16,437,744	\$0	\$169,357,165	\$169,347,465	(\$9,700)
Ending Balance ³	\$14,777,465	\$0	(\$9,700)	\$0	\$9,700

¹ The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board Policy. On November 8, 2016, the voters approved a Park bond in the amount of \$94.7 million, of which \$87.7 million was appropriated to Fund 30400 and \$7.0 million was appropriated to Fund 30010, General Construction and Contributions. In addition, on November 3, 2020, the voters approved a Park bond in the amount of \$100.0 million. An amount of \$13.85 million from the 2016 referendum was sold in January 2021 and an amount of \$1.15 million was applied to this fund in bond premium associated with the January 2021 sale. Including prior sales, an amount of \$154.57 million remains in authorized but unissued bonds for this fund.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$9,700.00 to FY 2021 revenues to accurately record revenue in the appropriate fiscal year and as an increase of \$24,789.79 to FY 2021 expenditures to record expenditure accruals. There are offsetting adjustments to the *FY 2022 Revised Budget Plan* as a result of these adjustments. The projects affected by these adjustments are PR-000010, Grants and Contributions, PR-000078, Parks Renovations and Upgrades - 2016, and PR-000091, Existing Facility Renovations - 2012. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ Capital Projects are budgeted based on total project cost. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 30400: Park Authority Bond Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Community Parks-New Facilities-2012 (PR-000009)	\$7,285,000	\$79,004.15	\$1,619,592.65	\$1,619,593	\$0
Existing Facility Renovations-2012 (PR-000091)	45,556,673	4,611,946.70	10,193,822.34	10,193,822	0
Grants and Contributions (PR-000010)	3,930,664	242,500.00	958,047.00	948,347	(9,700)
Land Acquisition and Open Space - 2016 (PR-000077)	7,000,000	141,945.56	744,537.30	744,537	0
Land Acquisition and Open Space - 2020 (PR-000145)	7,000,000	2,605,650.00	4,394,350.00	4,394,350	0
Land Acquisition and Stewardship-2012 (PR-000093)	12,915,000	199,516.27	3,836,002.96	3,836,003	0
Natural & Cultural Resource Stewardship-2016 (PR-000076)	7,692,000	947,005.17	4,880,587.81	4,880,588	0
Natural/Cultural Resources Stewardship - 2020 (PR-000148)	12,239,400	0.00	12,239,400.00	12,239,400	0
New Park Development - 2016 (PR-000079)	19,820,000	878,301.17	16,756,729.90	16,756,730	0
New Park Development - 2020 (PR-000146)	27,712,000	0.00	27,712,000.00	27,712,000	0
Park Renovation & Upgrades - 2020 (PR-000147)	54,198,600	0.00	54,198,600.00	54,198,600	0
Park Renovations and Upgrades - 2016 (PR-000078)	53,266,663	6,731,874.66	31,823,495.29	31,823,495	0
Total	\$258,616,000	\$16,437,743.68	\$169,357,165.25	\$169,347,465	(\$9,700)

Fund 40000: County Transit Systems

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Total Beginning Balance	\$10,118,656	\$18,300,000	\$25,149,725	\$25,149,725	\$0
Revenue:					
Miscellaneous Revenue ¹	\$7,341	\$100,000	\$100,000	\$100,000	\$0
SmarTrip Revenue ²	903,862	4,737,702	5,074,153	5,074,153	0
Bus Advertising	161,345	250,000	175,000	175,000	0
Bus Shelter Program	148,219	156,750	156,750	156,750	0
WMATA Reimbursements, West Ox Bus Operations Center ³	666,792	500,000	500,000	500,000	0
State Aid (NVTC) Operating ⁴	7,556,287	23,323,250	18,671,543	18,671,543	0
State Aid (NVTC) Capital ⁵	0	19,416,000	20,416,000	20,416,000	0
State Aid (CARES Credit) ⁶	26,262,080	0	0	0	0
I-66 Inside the Beltway Tolls (NVTC) Operating	3,317,865	3,487,122	3,487,122	3,487,122	0
North County Bus Service - CIA ⁷	1,098,758	1,254,052	1,254,052	1,254,052	0
VA Dept. of Rail and Public Transportation (VDRPT) Operating ⁸	340,271	300,000	300,000	300,000	0
Total Revenue	\$40,462,820	\$53,524,876	\$50,134,620	\$50,134,620	\$0
Transfers In:					
General Fund (10001)	\$40,633,472	\$40,633,472	\$40,633,472	\$40,633,472	\$0
Metro Operations & Construction (30000)	3,153,437	3,279,574	3,279,574	3,279,574	0
Contributed Roadway Improvements (30040) ⁹	0	181,732	181,732	181,732	0
County and Regional Transportation Projects (40010) ¹⁰	\$38,430,481	\$37,400,000	\$37,400,000	\$37,400,000	\$0
Total Transfers In	\$82,217,390	\$81,494,778	\$81,494,778	\$81,494,778	\$0
Total Available	\$132,798,866	\$153,319,654	\$156,779,123	\$156,779,123	\$0
Expenditures:					
Fairfax Connector					
Fairfax Connector Operating Expenses					
Transit Administration	\$1,885,400	\$4,067,685	\$5,329,988	\$5,329,988	\$0
Huntington Division	38,196,123	40,229,259	39,660,396	39,660,396	0
Reston-Herndon Division	31,114,874	34,627,868	34,150,439	34,150,439	0
West Ox Division, County Connector	24,041,340	27,776,300	27,200,514	27,200,514	0
Subtotal - Connector Operating Expenses	\$95,237,737	\$106,701,112	\$106,341,337	\$106,341,337	\$0
Capital Equipment	\$28,312	\$0	\$0	\$0	\$0
Capital Projects	5,337,283	24,350,500	33,457,242	33,457,242	0
Total Connector Service	\$100,603,332	\$131,051,612	\$139,798,579	\$139,798,579	\$0
Total WMATA Service	\$666,792	\$500,000	\$500,000	\$500,000	\$0
Total Bus Services, Connector & WMATA	\$101,270,124	\$131,551,612	\$140,298,579	\$140,298,579	\$0

Fund 40000: County Transit Systems

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Commuter Rail ¹¹	\$6,379,017	\$6,379,017	\$1,658,544	\$1,658,544	\$0
Total Expenditures	\$107,649,141	\$137,930,629	\$141,957,123	\$141,957,123	\$0
Total Disbursements	\$107,649,141	\$137,930,629	\$141,957,123	\$141,957,123	\$0
Ending Balance	\$25,149,725	\$15,389,025	\$14,822,000	\$14,822,000	\$0
State Aid CARES Credit Reserve ⁶	\$17,650,000	\$15,389,025	\$14,822,000	\$14,822,000	\$0
Transportation-Related Requirements	7,499,725	0	0	0	0
Unreserved Balance	\$17,650,000	\$15,389,025	\$0	\$0	\$0

¹ Miscellaneous revenue includes such items as reimbursement from the Washington Metropolitan Area Transit Authority (WMATA) for the value of WMATA tokens collected on Fairfax Connector routes, insurance recoveries, and miscellaneous developer contributions.

² Fare revenue is received either directly by the County as SmarTrip fare payments, or indirectly through contractor billings.

³ WMATA reimburses the County for its share of space at the West Ox Bus Operations Center, a joint use facility for WMATA and the County Connector. WMATA initiated operations from this site in Spring 2009. Funding is reduced in FY 2022 because of lower operations and maintenance costs due to decreased utilization by WMATA.

⁴ State Aid for mass transit is disbursed to the Northern Virginia Transportation Commission (NVTC), where it is made available to the County.

⁵ State Aid to support the Fairfax Connector Bus Replacement Program. Funds will be transferred to the County and appropriated for the purchase of replacement buses as scheduled in the multi-year replacement cycle. The additional \$1 million will be used as part of the local match for the County's purchase of electric transit buses and charging infrastructure through a grant with the Department of Environmental Quality.

⁶ As a result of the Federal Transit Administration (FTA) regional transit services support included in the Coronavirus Aid, Relief and Economic Security (CARES) Act, Fairfax County received \$26.3 million in credits allocated by WMATA to support the loss of passenger fare revenue, capital, operating and other County transit-related expenses to prevent, prepare for and respond to the COVID-19 pandemic. This credit was reflected in Fund 30000, Metro Operations and Construction, reducing the annual state aid contribution for Fairfax County's share of its WMATA subsidy for FY 2021. These credits are held at NVTC. During FY 2021, \$8.6 million of these credits were utilized leaving a balance of \$17.7 million. For the *FY 2022 Revised Budget Plan*, \$2.7 million of the CARES credits will be utilized to offset transit related expenses and anticipated reductions in Fairfax Connector SmarTrip and cash fare revenue. The remaining \$15.0 million will be held in reserve for future years or unanticipated issues.

⁷ North County Bus Service to provide public transit services between the George Bush Center for Intelligence and McLean Metrorail Station, as well as McLean Community Business Center for the Central Intelligence Agency (CIA) riders. Funding in the amount of \$1,254,052 includes \$798,052 in Operating Expenses and \$456,000 for Capital Equipment to support bus acquisition and operations in FY 2022. The purchase price of the buses will be reimbursed over five years.

⁸ Reimbursement from the Virginia Department of Rail and Public Transportation (VDRPT) for operating assistance in implementing I-95 Express Lane bus services.

⁹ FY 2022 reflects a transfer of \$181,732 from Fund 30040, Contributed Roadway Improvements, to support shuttle bus service in the Franconia-Springfield area. The transfer is based on actual receipts in the previous fiscal year and may fluctuate as proffer revenue changes. This service was previously provided as a WMATA route and these funds were transferred to Fund 30000, Metro Operations and Construction. Beginning in FY 2022, Fairfax Connector will operate the service and receive the contributions.

¹⁰ The FY 2022 transfer of \$37.4 million from Fund 40010, County and Regional Transportation Projects, is consistent with a transportation funding list periodically updated and approved by the Board of Supervisors. Of this total, \$23.9 million is from Commercial and Industrial (C&I) real estate revenue and \$13.5 million is from HB 2313 local revenues.

¹¹ Fairfax County participates in the Virginia Railway Express (VRE) Master Agreement and provides an annual subsidy to VRE operations and construction. VRE incorporated a portion of their federal stimulus funding to their FY 2022 operating budget, and results in a corresponding reduction in the County's operating requirement.

Fund 40000: County Transit Systems

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
ADA Remediation (TF-000037)	\$921,646	\$70,462.64	\$0.00	\$0	\$0
Backlick Rd North Park-N-Ride Bike Improvement (TS-000027)	121,760	583.29	121,176.71	121,177	0
Bus Shelter Replacement (TS-000022)	912,466	94,429.77	269,123.36	269,123	0
Clean Air Communities Program Local (TF-000056)	1,194,261	0.00	1,194,261.25	1,194,261	0
Connector Intelligent Transportation Sys (3G40-003-000)	10,325,580	1,144,279.76	2,164,336.38	2,164,336	0
Fairfax Connector Buses - Capital (TF-000048)	29,389,654	379,753.28	23,177,741.67	23,177,742	0
Fairfax Connector Support Vehicles (TF-000053)	300,000	0.00	300,000.00	300,000	0
Farebox Upgrade/Replacement (TF-000039)	2,620,244	0.00	2,088,039.23	2,088,039	0
Hunting Operating Facility (TF-000014)	1,279,678	1,224.44	31,399.17	31,399	0
Mid-Life Overhaul (TF-000040)	12,577,676	3,438,816.71	3,202,897.84	3,202,898	0
Shop Equipment (TF-000051)	764,597	57,679.46	706,917.50	706,918	0
Silver Line Snow Removal Equipment (TF-000050)	141,403	141,403.04	0.00	0	0
West Ox Maintenance Renovation (TF-000049)	210,000	8,651.00	201,349.00	201,349	0
Total	\$60,758,965	\$5,337,283.39	\$33,457,242.11	\$33,457,242	\$0

Fund 40010: County and Regional Transportation Projects

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$175,848,907	\$13,300,000	\$195,581,446	\$195,581,446	\$0
Revenue:					
Commercial Real Estate Tax for Transportation ¹	\$64,056,367	\$62,026,632	\$62,026,632	\$62,026,632	\$0
Local/Regional Transportation Revenue-NVTA ²					
Fairfax County - NVTA 30%	\$40,374,794	\$39,863,189	\$43,186,179	\$43,186,179	\$0
Town of Herndon - NVTA 30%	827,628	821,798	954,264	954,264	0
Town of Vienna - NVTA 30%	671,669	631,486	796,757	796,757	0
Regional Transportation Revenue - NVTA 70% ³	8,041,631	0	76,378,763	76,378,763	0
Other State Revenue ⁴	68,080	0	0	0	0
EDA Transportation Bonds ⁵	0	0	100,000,000	100,000,000	0
Miscellaneous Revenue ⁶	96,087	0	0	0	0
Metropolitan Washington Airports Authority (MWA)	0	0	0	0	0
Total Revenue	\$114,136,256	\$103,343,105	\$283,342,595	\$283,342,595	\$0
Total Available	\$289,985,163	\$116,643,105	\$478,924,041	\$478,924,041	\$0
Expenditures:					
Personnel and Operating Expenditures					
Personnel Services	\$6,167,881	\$5,412,963	\$6,404,849	\$6,404,849	\$0
Operating Expenses	2,366,198	2,611,846	2,639,532	2,639,532	0
Recovered Costs	(982,065)	0	(991,886)	(991,886)	0
Subtotal - Personnel and Operating	\$7,552,014	\$8,024,809	\$8,052,495	\$8,052,495	\$0
Capital Expenditures⁷					
Fairfax County - NVTA 70% ³	\$8,041,631	\$0	\$76,456,502	\$76,456,502	\$0
Fairfax County - Commercial Real Estate Tax and NVTA 30% ^{2,8,9}	24,792,563	43,140,012	317,259,508	317,259,508	0
Town of Herndon - NVTA 30% ²	43,713	821,798	6,644,142	6,644,142	0
Town of Vienna - NVTA 30% ²	30,673	631,486	3,192,654	3,192,654	0
Metro Capital Program Contribution ⁸	13,306,642	13,325,000	13,325,000	13,325,000	0
Subtotal - Capital	\$46,215,222	\$57,918,296	\$416,877,806	\$416,877,806	\$0
Total Expenditures	\$53,767,236	\$65,943,105	\$424,930,301	\$424,930,301	\$0
Transfers Out:					
County Transit Systems (40000) ¹⁰	\$38,430,481	\$37,400,000	\$37,400,000	\$37,400,000	\$0
Metrorail Parking System Pledged Revenues (40125) ¹¹	2,206,000	0	3,293,740	3,293,740	0
Total Transfers Out	\$40,636,481	\$37,400,000	\$40,693,740	\$40,693,740	\$0
Total Disbursements	\$94,403,717	\$103,343,105	\$465,624,041	\$465,624,041	\$0
Ending Balance	\$195,581,446	\$13,300,000	\$13,300,000	\$13,300,000	\$0
TIFIA Debt Service Reserve ¹²	\$13,300,000	\$13,300,000	\$13,300,000	\$13,300,000	\$0
Unreserved Balance	\$182,281,446	\$0	\$0	\$0	\$0

Fund 40010: County and Regional Transportation Projects

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Tax Rate per \$100 of Assessed Value	\$0.125	\$0.125	\$0.125	\$0.125	\$0.000

¹ The Board of Supervisors implemented this tax in FY 2009 at a rate of \$0.11 per \$100 of assessed value. In FY 2014, the rate increased from \$0.11 to \$0.125 per \$100 of assessed value as part of the Board's Four-Year Transportation Program; this rate remains unchanged in FY 2021. The Transportation Funding and Reform Act of 2007 (HB 3202) provided the enabling legislation for this tax.

² As a result of the State Transportation funding plan (HB2313) approved during the 2013 Session by the General Assembly, additional revenues are available to the County for transportation projects and transit needs. As a result of the General Assembly's 2018 Metro funding bill (HB 1539/SB 856), a portion of these revenues have been redirected to fund Metro Capital needs. During the 2019 and 2020 sessions, the General Assembly partially restored regional funding to replace the revenue directed to WMATA. The net effect of this legislation is new revenue to Northern Virginia from regional sales taxes, new truck fees, and an off-the-top allocation from the Commonwealth Transportation Fund. As a result, the County will benefit from approximately \$149.7 million in regional transportation revenues in FY 2022. Of this total, \$44.9 million, or 30 percent, will be available directly to the County and the towns of Herndon and Vienna.

³ NVTA had a call for projects for its next program (FY 2020 - FY 2025) in FY 2020. The County submitted projects for consideration and anticipates the new six-year program was approved on July 9, 2020. No NVTA FY 2020 - FY 2025 regional funds are needed to be appropriated as part of the FY 2022 Mid-Year Review. Currently this source of revenue funds the Richmond Highway Bus Rapid Transit project, and Route 28 Widening from Prince William County to Old Centreville Road.

⁴ FY 2021 revenue in the amount of \$68,080 was received as reimbursement from the Virginia Department of Transportation (VDOT) Revenue Sharing Program for the Route 29 Widening (Legato Road to Shirley Gate Road) project.

⁵ Economic Development Authority (EDA) revenue bonds in the amount of \$100 million were included in the FY 2020 Revised Budget and are consistent with the Board of Supervisors Transportation Priorities Plan (TPP) approved January 28, 2014. To date, the sale of these bonds for project implementation has not been necessary as the fund has had sufficient cash to cover project expenses; however, the authorization is important to advance projects expeditiously.

⁶ Tysons Partnership contribution to operational costs associated with Tysons Bike Share and interest on balances. Tysons Partnership payments were scheduled to be discontinued after FY 2021.

⁷ Capital Projects include roadway, pedestrian and transit capital funding. A portion of funding is held in a reserve and adjustments are made to reflect project funding for specific projects approved by the Board of Supervisors as projects approach implementation.

⁸ Approximately \$13.3 million will be transferred to the Commonwealth of Virginia's Washington Metropolitan Area Transit Authority Capital Fund to address WMATA capital purposes, in accordance with Chapter 854 of the Acts of Assembly of 2018 (HB 1539 / SB 856).

⁹ In order to accurately record expenditure accruals in the correct fiscal year, audit adjustments totaling \$287,558.51 are reflected as an increase to FY 2021 Fairfax County - Commercial Real Estate Tax and NVTA 30% capital expenditures in 2G40-088-000, CSYP Bike & Pedestrian Program, 2G40-136-000, Rt. 28 Widening HB2, 2G40-152-000 Balls Hill Rd/Old Dominion Drive Intersection, and TF-000028 Laurel Hill Adaptive Reuse. This impacts the amount carried forward and results in a corresponding decrease to Fairfax County - Commercial Real Estate Tax and NVTA 30% capital expenditures in 2G40-088-000 CSYP Bike & Pedestrian Program, 2G40-136-000 Rt. 28 Widening HB2, 2G40-152-000 Balls Hill Rd/Old Dominion Dr Int, and TF-000028 Laurel Hill Adaptive Reuse in the FY 2022 Revised Budget Plan. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

¹⁰ The FY 2022 transfer of \$37.4 million from Fund 40010, County and Regional Transportation Projects, is consistent with a transportation funding list periodically updated and approved by the Board of Supervisors. Of this total, \$23.9 million from Commercial and Industrial (C&I) real estate revenues will fund West Ox Division rush hour and midday service, support for increased frequencies on overcrowded priority bus routes, support of I-495 Express lanes service and the Tysons Circulator; and \$13.5 million from HB 2313 local revenues will fund the implementation of new transit service planned for congestion relief.

¹¹ Provides for the balance of funds required to pay debt service on the Wiehle-Reston East Metrorail Station Parking Garage not covered by ground rent and parking fees on site. Annual funding requirements will be included as part of carryover reviews.

¹² Represents funds held in reserve for TIFIA Debt Service, as required by the TIFIA Loan Agreement. The Reserve is not recorded as an expense but is reallocated within the Project 2G40-094-000, TIFIA Debt Service Reserve, from Equity in Pooled Cash to Cash with Fiscal Agent.

Fund 40010: County and Regional Transportation Projects

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Balls Hill Rd/Old Dominion Dr Int (2G40-152-000)	\$20,502,030	\$420,267.97	\$16,552,006.49	\$16,552,006	\$0
Bicycle Facilities Program (TS-000001)	3,749,170	(29,872.47)	2,992.34	2,992	0
Bike/Ped Program Operations (2G40-177-000)	2,589,087	434,982.67	1,261,054.44	1,261,054	0
BRAC-Telegraph Rd. Widening S. Van Dorn (2G40-021-000)	2,936,461	77,582.71	27,421.22	27,421	0
Bus Stops - Braddock District (TS-000011)	678,517	55,989.32	9,307.65	9,308	0
Bus Stops - Countywide (TS-000010)	2,351,000	119,542.35	1,056,535.90	1,056,536	0
Bus Stops - Dranesville District (TS-000012)	545,000	20,716.26	92,036.38	92,036	0
Bus Stops - Hunter Mill District (TS-000013)	1,352,795	142,727.88	250,497.56	250,498	0
Bus Stops - Lee District (TS-000014)	835,000	7,479.44	36,206.93	36,207	0
Bus Stops - Mason District (TS-000015)	1,097,602	206,629.53	308,072.55	308,073	0
Bus Stops - Mt Vernon District (TS-000016)	1,250,000	191,867.65	103,445.55	103,446	0
Bus Stops - Providence District (TS-000017)	1,349,469	371,328.34	99,663.72	99,664	0
Bus Stops - Springfield District (TS-000018)	825,598	106.88	11,068.89	11,069	0
Bus Stops - Sully District (TS-000019)	155,000	7,922.75	35,142.29	35,142	0
Capital Expansion (TF-000030)	1,157,149	0.00	357,750.46	357,750	0
Capital Project Management Information Systems (CPMIS) (2G40-163-000)	1,369,650	36,945.07	791,919.31	791,919	0
Cinder Bed Rd Bikeway (2G40-176-000)	5,150,000	262,274.21	4,747,718.12	4,747,718	0
Columbia Pike Complete Sts Ph I (2G40-188-000)	195,000	0.00	195,000.00	195,000	0
Construction Reserve (2G40-001-000)		0.00	14,324,048.28	14,324,048	0
Construction Reserve NVTA 30% (2G40-107-000)		0.00	89,205,221.82	89,205,222	0
Cost Benefit Analysis Support (2G40-060-000)	1,531,824	13,947.40	107,787.09	107,787	0
CSYP Bike & Pedestrian Program (2G40-088-000)	44,865,422	5,787,030.43	13,962,341.96	13,962,342	0
Dulles Toll Road & Soapstone Dr Overpass (2G40-078-000)	58,250,000	59,114.47	49,861,424.68	49,861,425	0
Extension Frontier Drive (VDOT) (2G40-095-000)	8,000,000	0.00	5,000,000.00	5,000,000	0
Fairfax Corner Parking Facility (TF-000042)	10,000	0.00	780.21	780	0
Flint Hill Road (ST-000039)	100,000	0.00	97,029.22	97,029	0

Fund 40010: County and Regional Transportation Projects

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Fox Mill/Pinecrest Intersection Imprv (2G40-185-000)	900,000	0.00	900,000.00	900,000	0
Giles Run & Laurel Hill (2G40-067-000)	2,800,000	70,760.97	2,244,546.50	2,244,547	0
Graham Road (ST-000040)	100,000	0.00	87,945.63	87,946	0
Herndon Metrorail Parking - C&I (TF-000020)	4,017,242	3,367.23	0.00	0	0
Herndon Metrorail Parking-NVTA 30 (TF-000026)	2,573,145	41,097.00	638,854.43	638,854	0
Herndon NVTA 30% Capital (2G40-105-000)		43,712.94	6,644,142.08	6,644,142	0
HMSAMS (2G40-086-000)	8,200,648	1,171,832.62	3,715,885.44	3,715,885	0
I-66 Random Hills Trail - FCPA (ST-000046)	810,000	167,765.01	631,763.99	631,764	0
Innovation Center Metro Station NVTA70 (2G40-101-000)	10,000,000	(39,089.60)	2,786,976.87	2,786,977	0
Innovation Center Parking - C&I (TF-000021)	4,194,630	112,275.00	224,703.00	224,703	0
Innovation Center Parking-NVTA 30 (TF-000027)	873,240	5,453.14	11,069.02	11,069	0
Innovation Station North Neighborhood Access (ST-000048)	8,800,000	189,035.99	8,610,964.01	8,610,964	0
Jones Branch Connector (County) (2G40-020-000)	1,918,180	0.00	214.27	214	0
Jones Branch Connector (County/VDOT) (2G40-062-000)	18,858,126	111,343.27	24,999.85	25,000	0
Laurel Hill Adaptive Reuse (TF-000028)	5,715,000	702,353.71	689,678.01	689,678	0
Lorton/Cross County Trail Enhancements (ST-000034)	401,264	0.00	179,054.24	179,054	0
Metro Capital Transfer NVTA 30% (2G40-164-000)	54,652,956	13,306,642.00	13,343,358.00	13,343,358	0
North Kings Hwy/Shields Ave Imprv (2G40-153-000)	4,193,845	114,499.42	3,917,915.04	3,917,915	0
Old Courthouse Rd SRTS (2G40-175-000)	431,642	(439,885.02)	199,999.84	200,000	0
Orange Hunt Elem SRTS (2G40-187-000)	40,000	0.00	40,000.00	40,000	0
Pedestrian Task Force Recommendations (ST-000003)	20,126,962	(23,259.91)	0.00	0	0
Providence Bikeshare (TS-000024)	200,000	0.00	200,000.00	200,000	0
Reston Bikeshare LCM Exp (TS-000026)	505,000	235,116.10	220,794.74	220,795	0
Rich Hwy BRT TOD Study (LCM) (2G40-144-000)	290,766	0.00	105,648.11	105,648	0
Rich Hwy CSX Underpass - NVTA 30 (2G40-180-000)	792,000	0.00	792,000.00	792,000	0

Fund 40010: County and Regional Transportation Projects

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Richmond Highway Match - Sidewalks (2G40-049-000)	934,894	686,368.47	248,525.53	248,526	0
RMAG Phase II (2G40-085-000)	8,621,340	506,332.44	6,907,794.86	6,907,795	0
Rolling Rd. VRE Garage Feasibility Study (2G40-055-000)	2,300,000	108,845.00	1,749,393.41	1,749,393	0
RSTP Advanced Project Implementation-TMSAMS (2G40-051-000)	2,401,600	7,659.00	1,608,022.08	1,608,022	0
Rt 1 BRT NVTA70 (2G40-162-000)	71,571,429	7,497,847.69	52,547,601.30	52,547,601	0
Rt 28 Widen CN FY18 NVTA 70% (2G40-190-000)	16,000,000	553,485.27	15,446,514.73	15,446,515	0
Rt 28 Widen RW FY17 NVTA 70% (2G40-189-000)	5,000,000	0.00	5,000,000.00	5,000,000	0
Rt 7 Widening (Reston Ave - DTR) NVTA30 (2G40-158-000)	13,200,000	9,331,422.00	790,079.00	790,079	0
Rt. 1 Bus Rapid Transit (BRT) NVTA30 (2G40-114-000)	757,232	5,322.45	43,199.10	43,199	0
Rt. 1 Wdng (Napper to Mt Vrn Hwy) (2G40-132-000)	3,460,828	0.00	3,455,488.90	3,455,489	0
Rt. 28 Widening (Prince William Co Line to Rt. 29) NVTA70 (2G40-100-000)	5,000,000	29,388.01	675,408.75	675,409	0
Rt. 28 Widening HB2 (2G40-136-000)	10,482,973	99,749.96	10,383,223.04	10,383,223	0
Rt. 286/Popes Head Road Interchange – NVTA 30% (2G40-141-000)	4,300,000	0.00	300,000.00	300,000	0
Rt. 29 Widen Union Mill-Buckley Gate NVTA30 (2G40-110-000)	759,000	0.00	759,000.00	759,000	0
Scotts Run Trail Streetlights (ST-000045)	210,000	202,560.00	7,440.00	7,440	0
Seven Corners Interchange (RC-000002)	1,186,115	0.00	1,103,396.19	1,103,396	0
Shirley Gate/Braddock/FFX Co Pkwy/Popes (2G40-079-000)	5,000,000	139,192.63	4,183,353.73	4,183,354	0
Shreveewood Elem SRTS (2G40-186-000)	140,000	0.00	140,000.00	140,000	0
Sidewalk Replacement VDOT Participation (ST-000001)	820,000	0.00	223,990.63	223,991	0
Soapstone DTR Overpass (2G40-143-000)	66,100,000	0.00	39,547,423.00	39,547,423	0
Spot Improvements (2G40-028-000)	11,529,000	351,618.19	482,934.22	482,934	0
Spot Program (2G40-087-000)	12,606,000	1,318,671.68	8,543,580.67	8,543,581	0
Springfield Multi-Use Transit Hub (ST-000033)	7,171,148	183,703.23	4,530,434.25	4,530,434	0
Stormwater- Nutrient Credits (2G40-093-000)	995,000	(50,002.70)	118,484.20	118,484	0

Fund 40010: County and Regional Transportation Projects

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Studies/Planning/Advanced Design/Prog Rsv (2G40-090-000)	6,950,000	756,718.15	2,832,901.40	2,832,901	0
Sully Civil War Cycle Tour (2G40-166-000)	54,000	1,875.22	43,490.80	43,491	0
Synchro/AutoCAD Hardware (TF-000041)	45,705	0.00	15,000.00	15,000	0
Telegraph Rd Widening/Hayfield Rd (2G40-172-000)	4,500,000	0.00	4,500,000.00	4,500,000	0
Telegraph Rd Wilkwy Agreement USACE (2G40-179-000)	100,000	923.79	99,076.21	99,076	0
Traffic Signals (2G40-127-000)	1,200,000	0.00	752,719.00	752,719	0
Transportation Projects - At Large (2G40-003-000)	100,000	0.00	55,000.00	55,000	0
Transportation Projects - Braddock District (2G40-002-000)	100,000	0.00	100,000.00	100,000	0
Transportation Projects - Dranesville District (2G40-004-000)	100,000	0.00	29,092.34	29,092	0
Transportation Projects - Hunter Mill District (2G40-005-000)	100,000	0.00	17,460.50	17,461	0
Transportation Projects - Lee District (2G40-006-000)	100,000	772.00	99,228.00	99,228	0
Transportation Projects - Mason District (2G40-007-000)	100,000	0.00	100,000.00	100,000	0
Transportation Projects - Providence District (2G40-009-000)	203,000	0.00	163,304.00	163,304	0
Transportation Projects - Springfield District (2G40-010-000)	100,000	0.00	100,000.00	100,000	0
Transportation Projects - Sully District (2G40-011-000)	100,000	0.00	100,000.00	100,000	0
VDOT Plan Review (2G40-097-000)	2,859,000	470,910.78	550,000.00	550,000	0
Vienna Merrifield Bike Share Local (TF-000052)	100,000	200.00	99,800.00	99,800	0
Vienna NVTA 30% Capital (2G40-106-000)		30,672.80	3,192,653.74	3,192,654	0
Walney Road at Dallas Street (2G40-025-000)	380,000	0.00	222,002.73	222,003	0
Wiehle Avenue Metrorail Facility (TF-000001)	23,562,145	297.71	88,081.72	88,082	0
Wolftrap Elementary School Crosswalk LCM (2G40-168-000)	245,000	21,085.66	215,721.34	215,721	0
Total	\$603,785,829	\$46,215,222.16	\$416,877,805.50	\$416,877,806	\$0

Fund 40030: Cable Communications

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$10,794,065	\$2,134,681	\$11,006,035	\$11,006,035	\$0
Revenue:					
Franchise Operating Fees	\$13,885,241	\$13,396,637	\$13,396,637	\$13,396,637	\$0
I-Net and Equipment Grant	5,647,754	5,840,776	5,840,776	5,840,776	0
Miscellaneous Revenue	15	0	0	0	0
Total Revenue	\$19,533,010	\$19,237,413	\$19,237,413	\$19,237,413	\$0
Total Available	\$30,327,075	\$21,372,094	\$30,243,448	\$30,243,448	\$0
Expenditures:					
Personnel Services	\$5,317,256	\$6,394,628	\$6,444,166	\$6,444,166	\$0
Operating Expenses	3,958,215	2,069,208	7,621,839	7,621,839	0
Capital Equipment	157,905	1,910,000	3,567,528	3,567,528	0
Total Expenditures	\$9,433,376	\$10,373,836	\$17,633,533	\$17,633,533	\$0
Transfers Out:					
General Fund (10001) ¹	\$2,411,781	\$2,704,481	\$2,704,481	\$2,704,481	\$0
Technology Infrastructure Services (60030) ²	4,714,102	4,714,102	4,714,102	4,714,102	0
School Operating Fund (S10000) ³	875,000	875,000	875,000	875,000	0
School Grants & Self Supporting (S50000) ³	1,536,781	1,829,486	1,829,486	1,829,486	0
School Grants & Self Supporting (S50000) ⁴	350,000	350,000	350,000	350,000	0
Total Transfers Out	\$9,887,664	\$10,473,069	\$10,473,069	\$10,473,069	\$0
Total Disbursements	\$19,321,040	\$20,846,905	\$28,106,602	\$28,106,602	\$0
Ending Balance⁵	\$11,006,035	\$525,189	\$2,136,846	\$2,136,846	\$0

¹ The base Transfer Out to the General Fund represents compensation for staff and services provided by the County primarily for cable-related activities and is calculated as 20 percent of the franchise operating fees. In addition, annual reconciliation of the revenue and subsequent transfer is conducted, and necessary adjustments have been incorporated in the FY 2022 budget.

² FY 2022 funding of \$4,714,102 reflects a direct transfer to Fund 60030, Technology Infrastructure Services, to support staff and equipment costs related to construction of the I-Net.

³ The base Transfer Out to the Schools funds reflects compensation for staff and services provided by the Fairfax County Public Schools (FCPS) and is calculated as 20 percent of the franchise operating fees. Of this total, FCPS directs \$875,000 to Fund S10000, School Operating Fund, with the remaining total directed to Fund S50000, Schools Grants & Self Supporting. Annual reconciliation of the revenue and subsequent transfer is conducted, and necessary adjustments have been incorporated in the FY 2022 budget.

⁴ This funding reflects a direct transfer of \$350,000 to FCPS to support a replacement equipment grant.

⁵ Actual ending balances fluctuate year to year, as ending balances are reappropriated within Fund 40030. Equipment and services expenditure requirements fluctuate year to year based on I-Net construction and maintenance schedule.

Fund 40040: Fairfax-Falls Church Community Services Board

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$26,138,124	\$18,724,931	\$38,795,887	\$38,795,887	\$0
Revenue:					
Local Jurisdictions:					
Fairfax City	\$2,218,098	\$2,218,100	\$2,218,100	\$2,218,100	\$0
Falls Church City	1,005,368	1,005,368	1,005,368	1,005,368	0
Subtotal - Local	\$3,223,466	\$3,223,468	\$3,223,468	\$3,223,468	\$0
State:					
State DBHDS	\$8,743,455	\$7,839,233	\$7,839,233	\$7,839,233	\$0
Subtotal - State	\$8,743,455	\$7,839,233	\$7,839,233	\$7,839,233	\$0
Federal:					
Block Grant	\$4,151,268	\$4,053,659	\$4,053,659	\$4,053,659	\$0
Direct/Other Federal	47,877	154,982	154,982	154,982	0
Subtotal - Federal	\$4,199,145	\$4,208,641	\$4,208,641	\$4,208,641	\$0
Fees:					
Medicaid Waiver	\$7,453,296	\$2,962,684	\$7,000,000	\$7,000,000	\$0
Medicaid Option	8,736,090	13,064,300	8,582,708	8,582,708	0
Program/Client Fees	4,352,505	3,994,251	4,296,500	4,296,500	0
CSA Pooled Funds	616,349	858,673	890,000	890,000	0
Subtotal - Fees	\$21,158,240	\$20,879,908	\$20,769,208	\$20,769,208	\$0
Other:					
Miscellaneous	\$130,931	\$14,100	\$124,800	\$124,800	\$0
Subtotal - Other	\$130,931	\$14,100	\$124,800	\$124,800	\$0
Total Revenue	\$37,455,237	\$36,165,350	\$36,165,350	\$36,165,350	\$0
Transfers In:					
General Fund (10001)	\$147,216,019	\$148,691,446	\$150,158,878	\$150,158,878	\$0
Total Transfers In	\$147,216,019	\$148,691,446	\$150,158,878	\$150,158,878	\$0
Total Available	\$210,809,380	\$203,581,727	\$225,120,115	\$225,120,115	\$0
Expenditures:					
Personnel Services	\$121,731,966	\$124,147,434	\$128,707,302	\$128,707,302	\$0
Operating Expenses ¹	50,529,247	62,448,342	71,907,646	71,907,646	0
Recovered Costs ¹	(1,841,850)	(1,738,980)	(1,568,760)	(1,568,760)	0
Capital Equipment	94,130	0	848,899	848,899	0
Total Expenditures	\$170,513,493	\$184,856,796	\$199,895,087	\$199,895,087	\$0
Transfers Out:					
General Fund (10001)	\$0	\$0	\$15,000,000	\$15,000,000	\$0
General Construction and Contributions (30010)	1,500,000	0	0	0	0
Total Transfers Out	\$1,500,000	\$0	\$15,000,000	\$15,000,000	\$0
Total Disbursements	\$172,013,493	\$184,856,796	\$214,895,087	\$214,895,087	\$0

Fund 40040: Fairfax-Falls Church Community Services Board

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Ending Balance	\$38,795,887	\$18,724,931	\$10,225,028	\$10,225,028	\$0
DD Medicaid Waiver Redesign Reserve ²	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Opioid Use Epidemic Reserve ³	300,000	300,000	50,000	50,000	0
Diversion First Reserve ⁴	4,658,162	3,329,234	4,408,162	4,408,162	0
Medicaid Waiver Expansion Reserve ⁵	2,800,000	2,800,000	2,800,000	2,800,000	0
Electronic Health Record Reserve ⁶	3,000,000	0	0	0	0
COVID-19 Revenue Reserve ⁷	2,000,000	2,000,000	0	0	0
Unreserved Balance⁸	\$13,237,866	\$7,795,697	\$466,866	\$466,866	\$0

¹ In order to account for expenditures in the proper fiscal year, an audit adjustment, reflected as a decrease of \$5,562.87 to FY 2021 expenditures, is included to accurately record expenditure accruals. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² The DD Medicaid Waiver Redesign Reserve ensures the County has sufficient funding to provide services to individuals with developmental disabilities in the event of greater than anticipated costs due to the Medicaid Waiver Redesign effective July 1, 2016.

³ The Opioid Use Epidemic Reserve provides flexibility, consistent with the Board of Supervisors' FY 2018-FY 2019 Budget Guidance, as the County continues to work with national, state, and regional partners on strategies to combat the opioid epidemic.

⁴ The Diversion First Reserve represents one-time savings realized since FY 2017 that will be appropriated as part of a future budget process based on priorities identified by the Board of Supervisors.

⁵ The Medicaid Waiver Expansion Reserve ensures the County has sufficient funding to provide services to individuals newly eligible under Medicaid Expansion.

⁶ The Electronic Health Record Reserve ensures the County has sufficient funding to procure and implement a new electronic health record system capable of aligning itself with the future needs of the CSB.

⁷ The COVID-19 Revenue Reserve ensures the County has sufficient funding to provide billable services that may be impacted by the on-going Covid-19 pandemic.

⁸ The Unreserved Balance fluctuates based on specific annual program requirements.

Fund 40045: Early Childhood Birth to 5

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$0	\$0	\$7,523,433	\$7,523,433	\$0
Revenue:					
Child Care Services for Other Jurisdictions	\$7,740	\$155,918	\$155,918	\$155,918	\$0
USDA Grant-Gum Springs Head Start	4,870	44,689	44,689	44,689	0
Home Child Care Permits	11,174	15,353	15,353	15,353	0
Total Revenue	\$24,626	\$215,960	\$215,960	\$215,960	\$0
Transfers In:					
General Fund (10001)	\$32,611,229	\$32,619,636	\$32,667,557	\$32,667,557	\$0
Total Transfers In	\$32,611,229	\$32,619,636	\$32,667,557	\$32,667,557	\$0
Total Available	\$32,635,855	\$32,835,596	\$40,406,950	\$40,406,950	\$0
Expenditures:					
Personnel Services	\$5,360,330	\$6,052,505	\$6,100,426	\$6,100,426	\$0
Operating Expenses ¹	19,752,092	26,783,091	27,023,094	27,023,094	0
Total Expenditures	\$25,112,422	\$32,835,596	\$33,123,520	\$33,123,520	\$0
Transfers Out:					
General Construction and Contributions (30010)	\$0	\$0	\$5,000,000	\$5,000,000	\$0
Total Transfers Out	\$0	\$0	\$5,000,000	\$5,000,000	\$0
Total Disbursements	\$25,112,422	\$32,835,596	\$38,123,520	\$38,123,520	\$0
Ending Balance	\$7,523,433	\$0	\$2,283,430	\$2,283,430	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$7,353.77 to FY 2021 expenditures to accurately record expenditure accruals. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

Fund 40050: Reston Community Center

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,601,418	\$4,013,714	\$7,472,208	\$7,472,208	\$0
Revenue:					
Taxes	\$8,767,801	\$8,930,260	\$8,930,260	\$8,930,260	\$0
Interest	21,901	15,870	15,870	15,870	0
Vending	174	1,600	1,600	1,600	0
Aquatics	192,532	51,945	51,945	51,945	0
Leisure and Learning	60,319	178,700	178,700	178,700	0
Rental	50,196	102,435	102,435	102,435	0
Arts and Events	78,781	194,346	194,346	194,346	0
Total Revenue	\$9,171,704	\$9,475,156	\$9,475,156	\$9,475,156	\$0
Total Available	\$14,773,122	\$13,488,870	\$16,947,364	\$16,947,364	\$0
Expenditures:					
Personnel Services	\$5,234,903	\$5,737,288	\$6,093,046	\$6,093,046	\$0
Operating Expenses	1,638,556	2,703,991	3,158,028	3,158,028	0
Capital Equipment	0	0	6,590	6,590	0
Capital Projects	427,455	210,500	1,680,547	1,680,547	0
Total Expenditures	\$7,300,914	\$8,651,779	\$10,938,211	\$10,938,211	\$0
Total Disbursements	\$7,300,914	\$8,651,779	\$10,938,211	\$10,938,211	\$0
Ending Balance¹	\$7,472,208	\$4,837,091	\$6,009,153	\$6,009,153	\$0
Maintenance Reserve	\$1,100,604	\$1,137,019	\$1,137,019	\$1,137,019	\$0
Feasibility Study Reserve	183,434	189,503	189,503	189,503	0
Capital Project Reserve	3,500,000	3,500,000	3,500,000	3,500,000	0
Economic and Program Reserve	1,632,886	10,569	10,569	10,569	0
Unreserved Balance	1,055,284	0	1,172,062	1,172,062	0
Tax Rate per \$100 of Assessed Value	\$0.047	\$0.047	\$0.047	\$0.047	\$0.000

¹ The fund balance in Fund 40050, Reston Community Center, is maintained at adequate levels relative to projected personnel and operating requirements. The available fund balance is divided into four reserve accounts designated to provide funds for unforeseen catastrophic facility repairs, feasibility studies for future programming, funds for future capital projects, and funds for economic and program contingencies. The Maintenance Reserve is equal to 12 percent of total revenue, the Feasibility Study Reserve is equal to 2 percent of total revenue, and the Capital Project Reserve has a limit of \$3,500,000 beginning in FY 2021.

Fund 40050: Reston Community Center

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
RCC - CenterStage Theatre Enhancements (CC-000008)	\$725,022	\$222,378.81	\$135,370.08	\$135,370	\$0
RCC - Facility Enhancements (CC-000002)	1,714,163	36,980.56	74,528.66	74,529	0
RCC - Natatorium Projects (CC-000009)	6,839,246	136,465.06	1,040,201.43	1,040,201	0
Reston Community Center Improvements (CC-000001)	2,335,269	31,631.00	430,446.49	430,446	0
Total	\$11,613,700	\$427,455.43	\$1,680,546.66	\$1,680,547	\$0

Fund 40060: McLean Community Center

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$6,059,796	\$5,170,823	\$6,531,813	\$6,531,813	\$0
Revenue:					
Taxes	\$5,034,090	\$4,855,237	\$4,855,237	\$4,855,237	\$0
Interest	19,338	85,000	85,000	85,000	0
Rental Income	13,954	83,070	83,070	83,070	0
Instructional Fees	143,108	450,000	450,000	450,000	0
Performing Arts	13,424	144,140	144,140	144,140	0
Special Events	394	62,900	62,900	62,900	0
Youth Programs	3,306	113,050	113,050	113,050	0
Teen Center Income	24,070	189,000	189,000	189,000	0
Visual Arts	26,630	0	0	0	0
Miscellaneous Income	648	12,905	12,905	12,905	0
Total Revenue	\$5,278,962	\$5,995,302	\$5,995,302	\$5,995,302	\$0
Total Available	\$11,338,758	\$11,166,125	\$12,527,115	\$12,527,115	\$0
Expenditures:					
Personnel Services	\$3,275,277	\$3,680,405	\$3,725,629	\$3,725,629	\$0
Operating Expenses	994,267	2,265,625	2,408,114	2,408,114	0
Capital Projects	537,401	400,000	763,302	763,302	0
Total Expenditures	\$4,806,945	\$6,346,030	\$6,897,045	\$6,897,045	\$0
Total Disbursements	\$4,806,945	\$6,346,030	\$6,897,045	\$6,897,045	\$0
Ending Balance¹	\$6,531,813	\$4,820,095	\$5,630,070	\$5,630,070	\$0
Equipment Replacement Reserve ²	\$105,579	\$119,906	\$119,906	\$119,906	\$0
Capital Project Reserve ³	5,901,234	4,175,189	4,985,164	4,985,164	0
Operating Contingency Reserve ⁴	525,000	525,000	525,000	525,000	0
Tax Rate per \$100 of Assessed Value	\$0.023	\$0.023	\$0.023	\$0.023	\$0.000

¹ The Ending Balance fluctuates due to adjustments in revenues and expenditures, as well as carryover of balances each fiscal year.

² The Equipment Replacement Reserve has been established by the McLean Community Center Governing Board to set aside funding for future equipment purchases at 2 percent of total revenue.

³ The Capital Project Reserve is primarily for the Renovation of the McLean Community Center (MCC). The MCC Board has authorized utilizing an amount of \$8.0 million over a multi-year period for the renovation. The Capital Project Reserve also funds other capital projects for MCC and the Old Fire House Teen Center.

⁴ The Operating Contingency Reserve has been established by the MCC Governing Board to set aside cash reserves for operations as a contingency for unanticipated expenses and fluctuations in the center's revenue stream. The amount was increased to \$525,000 as part of the *FY 2016 Carryover Review*.

Fund 40060: McLean Community Center

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
McLean Community Center Improvements (CC-000006)	\$5,927,829	\$472,896.10	\$666,311.93	\$666,312	\$0
Old Firehouse Improvements (CC-000018)	190,975	64,505.00	96,990.00	96,990	0
Total	\$6,118,804	\$537,401.10	\$763,301.93	\$763,302	\$0

Fund 40070: Burgundy Village Community Center

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$209,312	\$117,299	\$244,609	\$244,609	\$0
Revenue:					
Taxes	\$32,830	\$38,081	\$38,081	\$38,081	\$0
Interest	574	1,000	1,000	1,000	0
Rent	9,400	45,138	45,138	45,138	0
Total Revenue	\$42,804	\$84,219	\$84,219	\$84,219	\$0
Total Available	\$252,116	\$201,518	\$328,828	\$328,828	\$0
Expenditures:					
Personnel Services	\$3,909	\$21,160	\$22,236	\$22,236	\$0
Operating Expenses	3,598	25,646	39,533	39,533	0
Capital Equipment	0	0	65,170	65,170	0
Total Expenditures	\$7,507	\$46,806	\$126,939	\$126,939	\$0
Total Disbursements	\$7,507	\$46,806	\$126,939	\$126,939	\$0
Ending Balance ¹	\$244,609	\$154,712	\$201,889	\$201,889	\$0
Tax Rate per \$100 of Assessed Value	\$0.02	\$0.02	\$0.02	\$0.02	\$0.00

¹ The Burgundy Village Community Center maintains fund balances at adequate levels relative to projected operation and maintenance requirements. These costs change annually; therefore, funding is carried forward each fiscal year and ending balances fluctuate, reflecting the carryover of these funds.

Fund 40080: Integrated Pest Management Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,202,358	\$3,188,413	\$5,154,993	\$5,154,993	\$0
Revenue:					
General Property Taxes	\$2,617,743	\$2,692,792	\$2,692,792	\$2,692,792	\$0
Interest on Investments	12,976	7,691	7,691	7,691	0
Total Revenue	\$2,630,719	\$2,700,483	\$2,700,483	\$2,700,483	\$0
Total Available	\$6,833,077	\$5,888,896	\$7,855,476	\$7,855,476	\$0
Expenditures:					
Forest Pest Program	\$1,071,013	\$1,504,667	\$1,724,515	\$1,724,515	\$0
Disease-Carrying Insects Program	466,071	1,831,572	1,961,153	1,961,153	0
Total Expenditures	\$1,537,084	\$3,336,239	\$3,685,668	\$3,685,668	\$0
Transfers Out:¹					
General Fund (10001) - Forest Pest Program	\$66,453	\$66,453	\$66,453	\$66,453	\$0
General Fund (10001) - Disease-Carrying Insects Prgm	74,547	74,547	74,547	74,547	0
Subtotal Transfers Out	\$141,000	\$141,000	\$141,000	\$141,000	\$0
Total Disbursements	\$1,678,084	\$3,477,239	\$3,826,668	\$3,826,668	\$0
Ending Balance²	\$5,154,993	\$2,411,657	\$4,028,808	\$4,028,808	\$0
Tax Rate Per \$100 of Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.000

¹ Funding in the amount of \$141,000 is transferred to the General Fund to partially offset central support services supported by the General Fund which benefit Fund 40080, Integrated Pest Management. These indirect costs include support services such as Human Resources, Purchasing, Budget, and other administrative services.

² Due to the cyclical nature of pest populations, the treatment requirements supported by this fund may fluctuate from year to year. Therefore, Ending Balances may also fluctuate depending on the level of treatment necessary to suppress gypsy moth, cankerworm, emerald ash borer, or West Nile Virus - carrying mosquito populations in a given year.

Fund 40090: E-911

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$23,318,189	\$6,705,549	\$24,429,018	\$24,429,018	\$0
Revenue:					
Communications Sales and Use Tax	\$45,429,467	\$40,568,880	\$40,568,880	\$40,568,880	\$0
State Reimbursement (Wireless E-911) ¹	4,669,326	3,396,251	3,396,251	3,396,251	0
Other Revenue ²	172,687	1,046,259	1,046,259	1,046,259	0
Interest Income	44,604	10,000	10,000	10,000	0
Total Revenue	\$50,316,084	\$45,021,390	\$45,021,390	\$45,021,390	\$0
Transfers In:					
General Fund (10001)	\$220,145	\$6,400,398	\$6,623,874	\$6,623,874	\$0
Total Transfers In	\$220,145	\$6,400,398	\$6,623,874	\$6,623,874	\$0
Total Available	\$73,854,418	\$58,127,337	\$76,074,282	\$76,074,282	\$0
Expenditures:					
Personnel Services	\$27,142,756	\$30,823,796	\$31,047,272	\$31,047,272	\$0
Operating Expenses	15,276,402	14,133,728	17,855,456	17,855,456	0
IT Projects ³	7,006,242	8,507,552	19,487,409	19,487,409	0
Total Expenditures	\$49,425,400	\$53,465,076	\$68,390,137	\$68,390,137	\$0
Total Disbursements	\$49,425,400	\$53,465,076	\$68,390,137	\$68,390,137	\$0
Ending Balance³	\$24,429,018	\$4,662,261	\$7,684,145	\$7,684,145	\$0

¹ Localities receive wireless 9-1-1 funding based on annual true-up data (total number of all incoming 9-1-1 calls, wireless 9-1-1 calls and personnel costs). On July 1, 2018, the PSAP funding percentages produced through the formula were recalculated as required by the Code of Virginia §56-484.17. This formula will be fixed for five years and recalculated in 2023.

² This revenue category includes annual revenue from the City of Fairfax for dispatch services, FOIA fees, and reimbursement from Nextel to cover County expenses related to the Nextel 800 MHz rebanding initiative.

³ IT projects are budgeted based on the total project costs and most projects span multiple years. Therefore, funding for IT projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 40100: Stormwater Services

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$78,402,156	\$6,939	\$90,244,247	\$90,244,247	\$0
Revenue:					
Stormwater Service District Levy	\$85,394,610	\$87,175,738	\$87,175,738	\$87,175,738	\$0
Sale of Bonds ¹	0	0	88,000,000	88,000,000	0
Stormwater Local Assistance Fund (SLAF) Grant ²	1,876,476	0	3,596,793	3,596,793	0
Tree Preservation/Planting Fund ³	203,600	0	0	0	0
Miscellaneous	90,493	0	81,000	81,000	0
Total Revenue	\$87,565,179	\$87,175,738	\$178,853,531	\$178,853,531	\$0
Total Available	\$165,967,335	\$87,182,677	\$269,097,778	\$269,097,778	\$0
Expenditures:					
Personnel Services ⁴	\$20,448,442	\$22,615,643	\$22,813,269	\$22,813,269	\$0
Operating Expenses	3,919,893	3,182,636	3,389,603	3,389,603	0
Recovered Costs	(1,832,157)	(2,129,955)	(2,129,955)	(2,129,955)	0
Capital Equipment	1,077,511	782,000	1,887,143	1,887,143	0
Capital Projects ⁴	50,984,399	61,600,414	242,014,273	242,012,718	(1,555)
Total Expenditures	\$74,598,088	\$86,050,738	\$267,974,333	\$267,972,778	(\$1,555)
Transfers Out:					
General Fund (10001) ⁵	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$0
Total Transfers Out	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$0
Total Disbursements	\$75,723,088	\$87,175,738	\$269,099,333	\$269,097,778	(\$1,555)
Ending Balance^{6,7}	\$90,244,247	\$6,939	(\$1,555)	\$0	\$1,555
Tax Rate Per \$100 of Assessed Value	\$0.0325	\$0.0325	\$0.0325	\$0.0325	\$0.0000

¹ In FY 2022, Economic Development Authority (EDA) Bonds are projected to be issued to support the construction of a Public Works complex to consolidate functions and operations and maximize efficiencies between the Stormwater and Wastewater Divisions.

² Represents previously approved Virginia Department of Environmental Quality (VDEQ) Stormwater Local Assistance Fund (SLAF) grants to support stream and water quality improvement projects. An amount of \$1,876,476 was received in FY 2021 and an amount of \$3,596,793 is anticipated in FY 2022 and beyond.

³ Reflects revenues collected through the land development process that will support tree preservation and planting projects in FY 2022.

⁴ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$1,555.35 to FY 2021 Personnel Services expenditures to record expenditure accruals and an increase of \$389,278.17 to FY 2021 Capital Projects expenditures to record expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$389,278.17 to the *FY 2022 Revised Budget Plan*. The projects affected by this adjustment are 2G25-006-000, Stormwater Regulatory Program, SD-000031, Stream & Water Quality Improvements, and SD-000033, Dam Safety and Facility Rehabilitation. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

⁵ Funding in the amount of \$1,125,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40100. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

⁶ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 40100: Stormwater Services

⁷ The FY 2022 Adopted Budget Plan ending balance of \$6,939 was due to a month 14 adjustment made to FY 2020, and it was adjusted as part of the *FY 2021 Carryover Review*. In addition, The *FY 2022 Revised Budget Plan* ending balance of (\$1,555) was due to a month 14 adjustment made to FY 2021, and it is adjusted as part of the *FY 2022 Mid-Year Review*.

Fund 40100: Stormwater Services

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Conveyance System Inspection/Development (2G25-028-000)	\$11,725,000	\$1,547,185.84	\$4,734,379.98	\$4,734,380	\$0
Conveyance System Rehabilitation (SD-000034)	58,034,135	6,858,021.91	10,922,648.48	10,922,648	0
Dam & Facility Maintenance (2G25-031-000)	25,194,841	5,511,833.19	7,422,312.42	7,422,312	0
Dam Safety and Facility Rehabilitation (SD-000033)	52,576,104	5,838,539.60	12,227,774.80	12,227,775	0
Debt Service for SW/WW Facility (2G25-117-000)	5,000,000	0.00	5,000,000.00	5,000,000	0
Emergency and Flood Response Projects (SD-000032)	29,686,091	1,432,074.25	14,457,916.30	14,457,916	0
Enterprise Asset Management-Work Order System (SD-000044)	1,000,000	0.00	1,000,000.00	1,000,000	0
Flood Prevention-Huntington Area-2012 (SD-000037)	41,350,000	204,250.20	2,260,024.24	2,260,024	0
Lake Accotink Dredging (SD-000041)	5,000,000	576,187.62	4,423,812.38	4,423,812	0
Laurel Hill Adaptive Reuse Infrastructure (SD-000038)	1,925,000	8,306.59	0.00	0	0
NVSWCD Contributory (2G25-007-000)	5,920,696	554,811.00	554,811.00	554,811	0
Occoquan Monitoring Contributory (2G25-008-000)	1,567,204	172,138.00	177,799.00	177,799	0
Scotts Run Stream Restoration (SD-000043)	151,358	151,357.99	0.00	0	0
Stormwater Allocation to Towns (2G25-027-000)	6,644,829	816,434.14	1,294,119.92	1,294,120	0
Stormwater Civil Penalties Fees (2G25-119-000)	155,250	0.00	155,250.00	155,250	0
Stormwater Facility (SD-000039)	96,515,000	1,985,385.95	88,412,475.41	88,412,475	0
Stormwater Proffers (2G25-032-000)	56,500	0.00	56,500.01	56,500	0
Stormwater Regulatory Program (2G25-006-000)	60,014,584	2,588,925.98	7,420,778.36	7,420,778	0
Stream & Water Quality Improvements (SD-000031)	232,110,559	22,533,970.99	80,354,094.28	80,352,539	(1,555)
Towns Grant Contribution (2G25-029-000)	4,805,976	176,548.01	906,583.17	906,583	0
Tree Preservation and Plantings (2G25-030-000)	308,916	28,427.87	232,993.36	232,993	0
Total	\$639,742,043	\$50,984,399.13	\$242,014,273.11	\$242,012,718	(\$1,555)

Fund 40110: Dulles Rail Phase I Transportation Improvement District

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$51,324,419	\$40,016,206	\$40,025,126	\$40,025,126	\$0
Revenue:					
Real Estate Taxes	\$16,018,557	\$15,295,113	\$15,295,113	\$15,295,113	\$0
Interest on Investments ^{1,2}	138,574	0	0	0	0
Total Revenue	\$16,157,131	\$15,295,113	\$15,295,113	\$15,295,113	\$0
Total Available	\$67,481,550	\$55,311,319	\$55,320,239	\$55,320,239	\$0
Expenditures:					
Debt Service ³	\$14,457,600	\$14,466,350	\$14,018,750	\$14,018,750	\$0
Debt Service Prepayment ⁴	12,998,824	0	4,200,000	4,200,000	0
Total Expenditures	\$27,456,424	\$14,466,350	\$18,218,750	\$18,218,750	\$0
Total Disbursements	\$27,456,424	\$14,466,350	\$18,218,750	\$18,218,750	\$0
Ending Balance ⁵	\$40,025,126	\$40,844,969	\$37,101,489	\$37,101,489	\$0
Tax rate per \$100 of Assessed Value	\$0.09	\$0.09	\$0.09	\$0.09	\$0.00

¹ Interest on Investments revenue of \$138,574 was received in FY 2021.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$2,768.23 to FY 2021 revenues to record earned revenue in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the FY 2022 Mid-Year Review.

³ A partial refunding of outstanding Series 2011 and Series 2012 District bonds took place on March 2, 2016, resulting in a net present value savings of approximately \$16.5 million over the life of the bonds and corresponding lower annual debt service payments. No bond maturities were extended as a result of the refunding.

⁴ An amount of \$12,998,824 was used for debt defeasance in FY 2021 resulting in lower annual debt service payments. In addition, an amount of \$4,200,000 is appropriated from the fund balance in FY 2022 based on a recommendation from the Silver Line Phase I Transportation District Commission. An amount of \$4,000,000 will be used for debt defeasance and an amount of \$200,000 will be used for the associated costs of issuance in FY 2022.

⁵ The ending balance includes the Residual Fund, the Debt Service Reserve Fund, and the Revenue Stabilization Fund.

Fund 40120: Dulles Rail Phase II Transportation Improvement District

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$67,398,852	\$45,338,052	\$58,948,176	\$58,948,176	\$0
Revenue:					
Real Estate Taxes ¹	\$20,523,752	\$20,375,303	\$20,375,303	\$20,375,303	\$0
Interest on Investments	153,772	0	0	0	0
Miscellaneous Revenues ²	103,543	0	0	0	0
Total Revenue	\$20,781,067	\$20,375,303	\$20,375,303	\$20,375,303	\$0
Total Available	\$88,179,919	\$65,713,355	\$79,323,479	\$79,323,479	\$0
Expenditures:					
Construction Payments ³	\$29,231,743	\$0	\$12,813,233	\$12,813,233	\$0
Operating Expenses	0	500,000	500,000	500,000	0
Total Expenditures	\$29,231,743	\$500,000	\$13,313,233	\$13,313,233	\$0
Total Disbursements	\$29,231,743	\$500,000	\$13,313,233	\$13,313,233	\$0
Ending Balance	\$58,948,176	\$65,213,355	\$66,010,246	\$66,010,246	\$0
TIFIA Debt Service Reserve ⁴	\$14,749,704	\$14,749,704	\$14,749,704	\$14,749,704	\$0
Unreserved Balance	\$44,198,472	\$50,463,651	\$51,260,542	\$51,260,542	\$0
Tax Rate per \$100 of Assessed Value⁵	\$0.20	\$0.20	\$0.20	\$0.20	\$0.00

¹ FY 2022 estimate based on January 1, 2021 assessed values and an adopted tax rate of \$0.20 per \$100 of assessed value.

² Reflects the District's share of funds as part of the Davidheiser/Universal Concrete Products settlement with the Commonwealth of Virginia.

³ The amount of \$12,813,233 in FY 2022 represents the balance of the District's \$114.4 million construction costs due after the \$215.6 million in TIFIA loan proceeds were expended in FY 2019. These construction payments are being funded with current revenues collected in the District.

⁴ This amount represents the debt service reserve fund requirement that is used as a contribution toward the Dulles Rail Phase II District's \$215.6 million portion of the County's overall \$403.3 million Transportation Infrastructure Financing and Innovation Act (TIFIA) loan with the United States Department of Transportation that closed on December 17, 2014. The Dulles Rail Phase II District's \$215.6 million portion of the TIFIA loan was expended in FY 2019 and the TIFIA debt service reserve amount is equal to \$14,749,704.

⁵ The tax rate will be held at \$0.20 per \$100 of assessed value until full revenue operations commence on Phase II, which will be determined by the Washington Metropolitan Area Transit Authority (WMATA).

Fund 40125: Metrorail Parking System Pledged Revenues

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$29,554,980	\$18,007,063	\$21,003,722	\$21,003,722	\$0
Revenue:					
Wiehle-Reston East Ground Rent ¹	\$2,943,382	\$2,900,000	\$2,900,000	\$2,900,000	\$0
Interest on Investments ²	108,045	0	0	0	0
Wiehle-Reston East Metrorail Parking Garage ³	184,742	863,254	863,254	863,254	0
New Garage Revenue ⁴	0	2,104,089	2,104,089	2,104,089	0
WMATA Surcharge Parking Fees ⁵	189,076	1,701,505	1,701,505	1,701,505	0
Total Revenue	\$3,425,245	\$7,568,848	\$7,568,848	\$7,568,848	\$0
Transfers In:					
County and Regional Transportation Projects (40010) ⁶	\$2,206,000	\$0	\$3,293,740	\$3,293,740	\$0
Total Transfers In	\$2,206,000	\$0	\$3,293,740	\$3,293,740	\$0
Total Available	\$35,186,225	\$25,575,911	\$31,866,310	\$31,866,310	\$0
Expenditures:					
Projects ^{7,8}	\$14,182,503	\$14,788,460	\$17,559,874	\$17,559,874	\$0
Total Expenditures	\$14,182,503	\$14,788,460	\$17,559,874	\$17,559,874	\$0
Total Disbursements	\$14,182,503	\$14,788,460	\$17,559,874	\$17,559,874	\$0
Ending Balance	\$21,003,722	\$10,787,451	\$14,306,436	\$14,306,436	\$0
Debt Service Reserve ⁹	\$4,758,500	\$4,758,500	\$4,758,500	\$4,758,500	\$0
Unreserved Balance	\$16,245,222	\$6,028,951	\$9,547,936	\$9,547,936	\$0

¹ Revenues associated with ground rent at the Wiehle-Reston East Metrorail Station Parking Garage.

² Interest on Investments revenue represents interest revenue associated with the Metrorail Parking System Pledged Revenues projects. An amount of \$108,045 was received in FY 2021.

³ Parking revenues collected at the Wiehle-Reston East Metrorail Station Parking Garage. As further information is available on monthly parking trends and the commencement of the operations of the Dulles Rail Phase II project, budget updates will be provided as part of a future quarterly review.

⁴ Projected parking revenues to be collected at the Herndon and Innovation Center Station Parking Garages. The operations of the Dulles Rail Phase II project are expected to commence in 2022 with the exact date determined by the Washington Metropolitan Area Transit Authority (WMATA). As further information becomes available, budget updates will be provided as part of a future quarterly review.

⁵ Projected revenues transferred from the Washington Metropolitan Area Transit Authority (WMATA) for five WMATA owned/leased parking facilities in Fairfax County (Huntington, West Falls Church, Dunn Loring, Vienna, and Franconia) and two additional stations (East Falls Church in Arlington County and Van Dorn in the City of Alexandria). These revenues will be used by the County to pay debt service for the Herndon and Innovation Center Station Parking Garages.

Fund 40125: Metrorail Parking System Pledged Revenues

⁶ Provides for additional funds required to pay debt service on the Wiehle-Reston East Metrorail Station Parking Garage not covered by ground rent and parking fees. Funding needs will be reviewed as part of the annual budget process as well as the annual Carryover Review process.

⁷ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$95,449.77 to FY 2021 expenditures to record expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$95,449.77 to the *FY 2022 Revised Budget Plan*. The project affected by this adjustment is 2G40-120-000, Wiehle Pkg Operations and Maintenance. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

⁸ Construction funding from the Fairfax County Economic Development Authority Parking Revenue bond sale in February 2017 for the Herndon Station Parking Garage (\$37,900,000), Innovation Center Station Parking Garage (\$37,100,000), and annual operational costs for these parking garages as well as Wiehle-Reston East.

⁹ Debt service reserve fund for the parking garage revenue bonds, which was funded at closing of the bond sale in March 2017.

Fund 40125: Metrorail Parking System Pledged Revenues

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Hern Innov Pkg Facility Debt Service (2G40-167-000)	\$16,480,250	\$4,757,250.00	\$4,758,500.00	\$4,758,500	\$0
Herndon Metrorail Parking Facility (TF-000033)	37,225,000	106,096.93	2,230,131.59	2,230,132	0
Herndon Pkg Operations and Maintenance (2G40-146-000)	5,189,632	146,881.01	1,262,118.99	1,262,119	0
Innovation Metrorail Parking Facility (TF-000034)	37,775,000	1,109,373.09	431,893.54	431,894	0
Innovation Pkg Operations and Maintenance (2G40-145-000)	1,159,000	29,116.81	1,129,883.19	1,129,883	0
Wiehle Metro Pkg Facility Debt Service (2G40-115-000)	49,845,041	6,421,584.74	6,185,778.26	6,185,778	0
Wiehle Pkg Operations and Maintenance (2G40-120-000)	10,075,295	1,612,200.59	1,561,568.17	1,561,568	0
Total	\$157,749,218	\$14,182,503.17	\$17,559,873.74	\$17,559,874	\$0

Fund 40130: Leaf Collection

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,161,228	\$4,892,914	\$5,294,720	\$5,294,720	\$0
Revenue:					
Interest on Investments	\$14,839	\$67,591	\$67,591	\$67,591	\$0
Sale of Equipment	0	20,000	20,000	20,000	0
Leaf Collection Levy/Fee	2,189,885	2,279,513	2,279,513	2,279,513	0
Total Revenue	\$2,204,724	\$2,367,104	\$2,367,104	\$2,367,104	\$0
Total Available	\$7,365,952	\$7,260,018	\$7,661,824	\$7,661,824	\$0
Expenditures:					
Personnel Services	\$371,035	\$399,971	\$403,737	\$403,737	\$0
Operating Expenses	1,633,211	1,840,564	1,855,264	1,855,264	0
Capital Equipment	12,986	375,000	375,000	375,000	0
Total Expenditures	\$2,017,232	\$2,615,535	\$2,634,001	\$2,634,001	\$0
Transfers Out:					
General Fund (10001) ¹	\$54,000	\$54,000	\$54,000	\$54,000	\$0
Total Transfers Out	\$54,000	\$54,000	\$54,000	\$54,000	\$0
Total Disbursements	\$2,071,232	\$2,669,535	\$2,688,001	\$2,688,001	\$0
Ending Balance	\$5,294,720	\$4,590,483	\$4,973,823	\$4,973,823	\$0
Operating Reserve ²	\$1,058,944	\$918,097	\$994,765	\$994,765	\$0
Capital Equipment Reserve ³	1,058,944	918,096	994,764	994,764	0
Rate Stabilization Reserve ⁴	3,176,832	2,754,290	2,984,294	2,984,294	0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Leaf Collection Levy/Fee per \$100 Assessed Value	\$0.012	\$0.012	\$0.012	\$0.012	\$0.000

¹ Beginning in FY 2020, funding in the amount of \$54,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40130. This increase results in a corresponding decrease in the transfer out from Fund 40140. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

² The Operating Reserve provides a minimum of 15 percent of the operating budget to maintain financial stability for unforeseen expenditures.

³ The Capital Equipment Reserve is for future capital equipment requirements based on replacement value and age of equipment.

⁴ The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

Fund 40140: Refuse Collection and Recycling Operations

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,816,847	\$974,002	\$3,495,248	\$3,495,248	\$0
Revenue:					
Interest on Investments	\$21,590	\$122,648	\$122,648	\$122,648	\$0
Refuse Collection Fees ¹	17,882,243	19,150,745	19,150,745	19,150,745	0
Sale of Assets and Recyclables	306,971	38,500	38,500	38,500	0
Miscellaneous Revenues	53,323	24,413	24,413	24,413	0
Charges for Services	108,133	195,347	195,347	195,347	0
Replacement Reserve Fees	12,000	8,000	8,000	8,000	0
State Litter Funds ²	121,052	120,114	120,114	120,114	0
Total Revenue	\$18,505,312	\$19,659,767	\$19,659,767	\$19,659,767	\$0
Total Available	\$23,322,159	\$20,633,769	\$23,155,015	\$23,155,015	\$0
Expenditures:					
Personnel Services ³	\$8,601,509	\$9,487,321	\$9,579,403	\$9,579,403	\$0
Operating Expenses	9,180,086	9,395,012	9,747,420	9,747,420	0
Recovered Costs ⁴	(73,457)	(73,457)	(73,457)	(73,457)	0
Capital Equipment	1,534,625	1,330,893	1,575,238	1,575,238	0
Capital Projects	90,148	0	966,609	966,609	0
Total Expenditures	\$19,332,911	\$20,139,769	\$21,795,213	\$21,795,213	\$0
Transfers Out:					
General Fund (10001) ⁵	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Transfers Out	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Disbursements	\$19,826,911	\$20,633,769	\$22,289,213	\$22,289,213	\$0
Ending Balance⁶	\$3,495,248	\$0	\$865,802	\$865,802	\$0
Rate Stabilization Reserve ⁷	\$873,812	\$0	\$216,451	\$216,451	\$0
Capital Equipment Reserve ⁸	1,747,624	0	432,901	432,901	0
Operating Reserve ⁹	873,812	0	216,450	216,450	0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Levy per Household Unit¹	\$370/Unit	\$400/Unit	\$400/Unit	\$400/Unit	\$0/Unit

¹ The FY 2022 levy/collection fee per household unit is increased by \$30 to \$400 per unit based on additional program requirements and to avoid significant rate increases in the future. The vast majority of these fees are collected as a separate levy included on the Real Estate Tax bill. Approximately 422 units must be billed directly by the agency.

² SWMP receives funding from the Commonwealth of Virginia from the State Litter Grant on an annual basis. This funding is then transferred to the Clean Fairfax Council, Inc. to fund its operations on behalf of the County. In FY 2021, an amount \$121,052 was received and distributed for this purpose and it is estimated that \$120,114 will be received in FY 2022.

³ Audit adjustments have been reflected as a decrease of \$710.85 to FY 2021 expenditures to record expenditures in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the FY 2022 Mid-Year Review.

Fund 40140: Refuse Collection and Recycling Operations

⁴ Recovered Costs represent billings to Fund 40130, Leaf Collection, for its share of the total administrative costs for the Division of Collection and Recycling. Also included is an amount billed to Fund 40150, Refuse Disposal, for administrative costs for the recycling program, which is coordinated by Fund 40140, Refuse Collection and Recycling Operations.

⁵ Funding in the amount of \$494,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40140. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

⁶ Ending Balance fluctuations are a result of operating and revenue requirements that change annually. Funding is carried forward each fiscal year to provide flexibility given the uncertainty of market conditions and expenditure requirements.

⁷ The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

⁸ The Capital Equipment Reserve is for future capital equipment requirements based on replacement value and age of equipment.

⁹ The Operating Reserve is for the purchase/replacement of single-stream recycling and trash collection containers for sanitary district customers, the timely replacement of obsolete computer equipment, and other operating requirements.

Fund 40140: Refuse Collection and Recycling Operations

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Newington Refuse Facility Enhancements (SW-000001)	\$2,855,630	\$90,147.81	\$966,609.46	\$966,609	\$0
Total	\$2,855,630	\$90,147.81	\$966,609.46	\$966,609	\$0

Fund 40150: Refuse Disposal

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$71,444,668	\$63,224,921	\$64,882,548	\$64,882,548	\$0
Revenue:					
Interest on Investment	\$179,012	\$700,000	\$700,000	\$700,000	\$0
Refuse Disposal Revenue	49,245,415	50,560,780	50,560,780	50,560,780	0
Other Revenue:					
White Goods	\$619,550	\$625,000	\$625,000	\$625,000	\$0
Sale of Equipment and Salvages	23,363	145,000	145,000	145,000	0
Licensing Fees	0	82,320	82,320	82,320	0
Miscellaneous	382,077	270,000	270,000	270,000	0
Subtotal	\$1,024,990	\$1,122,320	\$1,122,320	\$1,122,320	\$0
Total Revenue	\$50,449,417	\$52,383,100	\$52,383,100	\$52,383,100	\$0
Total Available	\$121,894,085	\$115,608,021	\$117,265,648	\$117,265,648	\$0
Expenditures:					
Personnel Services	\$13,098,803	\$14,140,522	\$14,274,608	\$14,274,608	\$0
Operating Expenses	39,157,087	38,038,276	38,863,538	38,863,538	0
Recovered Costs	(97,505)	(97,505)	(97,505)	(97,505)	0
Capital Equipment	2,260,309	1,660,000	2,386,357	2,386,357	0
Capital Projects	1,966,843	0	3,872,088	3,872,088	0
Total Expenditures	\$56,385,537	\$53,741,293	\$59,299,086	\$59,299,086	\$0
Transfers Out:					
General Fund (10001) ¹	\$626,000	\$626,000	\$626,000	\$626,000	\$0
Total Transfers Out	\$626,000	\$626,000	\$626,000	\$626,000	\$0
Total Disbursements	\$57,011,537	\$54,367,293	\$59,925,086	\$59,925,086	\$0
Ending Balance²	\$64,882,548	\$61,240,728	\$57,340,562	\$57,340,562	\$0
Reserves:					
Capital Equipment Reserve ³	\$6,488,255	\$6,124,073	\$5,734,056	\$5,734,056	\$0
Operating Reserve ⁴	9,732,382	9,186,109	8,601,084	8,601,084	0
Rate Stabilization Reserve ⁵	33,738,925	31,845,179	29,817,093	29,817,093	0
Environmental Reserve ⁶	5,190,604	4,899,258	4,587,245	4,587,245	0
Construction and Infrastructure Reserve ⁷	9,732,382	9,186,109	8,601,084	8,601,084	0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
System Disposal Rate/Ton⁸	\$68	\$66	\$66	\$66	\$0
Discounted Disposal Rate/Ton	\$64	\$66	\$66	\$66	\$0

¹ Funding of \$626,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefits Fund 40150. These indirect costs include support services such as Human Resources, Purchasing, Budgeting and other administrative services.

² Ending Balance fluctuations are a result of operating and revenue requirements that change annually. Funding is carried forward each fiscal year to provide flexibility given the uncertainty of market conditions, tipping fee negotiations, and expenditure requirements.

Fund 40150: Refuse Disposal

³ The Capital Equipment Reserve provides for the timely replacement of equipment required to operate the I-66 Transfer Station. Proceeds from the sale of equipment as well as a small portion of Refuse Disposal Revenue are used to fund this reserve. The amount fluctuates based on anticipated replacement schedules of the existing fleet of vehicles.

⁴ The Operating Reserve provides funds to react to unanticipated events such as significant changes in waste quantities, increases in contract disposal rates at composting facilities and landfills, increases in fuel costs, significant reductions in revenues, etc. The reserve also acts as a rate stabilization reserve, allowing smooth transition to rate changes minimizing the impact on customers.

⁵ The Rate Stabilization Reserve is maintained in order to safeguard against significant increases in tipping fees charged to users of the Fairfax County Solid Waste Management Program.

⁶ The Environmental Reserve is a contingency fund, assuring that the County has funds to implement unplanned actions to protect the environment or meet regulatory requirements related to the closed landfill at the I-66 Complex. Specific examples of current and future environmental projects are likely to include landfill gas control, groundwater protective measures, stormwater and wastewater management.

⁷ The Construction and Infrastructure Reserve provides for future improvements at the I-66 Transfer Station.

⁸ In August 1998 (FY 1999), Fairfax County implemented a contractual rate discount that was offered to any hauler that guaranteed all of its collected refuse or a specified tonnage amount would be delivered to the Energy/Resource Recovery Facility (E/RRF) or other County disposal sites. In FY 2022, Fund 40150 moves to a single rate of \$66 per ton for all disposal and eliminate the discounted rate.

Fund 40150: Refuse Disposal

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
I-66 Administrative Building Renovation (SW-000011)	\$2,902,638	\$503,497.02	\$278,972.81	\$278,973	\$0
I-66 Basement Drainage Renovation (SW-000023)	650,000	0.00	591,548.97	591,549	0
I-66 Environmental Compliance (SW-000013)	1,250,669	160,437.00	615,380.36	615,380	0
I-66 Landfill Methane Gas Recovery (SW-000029)	1,000,000	0.00	1,000,000.00	1,000,000	0
I-66 Transport Study/Site Redevelopment (SW-000024)	2,903,623	1,302,908.63	1,386,185.98	1,386,186	0
Total	\$8,706,930	\$1,966,842.65	\$3,872,088.12	\$3,872,088	\$0

Fund 40170: I-95 Refuse Disposal

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$40,760,799	\$31,751,731	\$42,310,268	\$42,310,268	\$0
Revenue:					
Interest on Investments	\$103,102	\$357,342	\$357,342	\$357,342	\$0
Refuse Disposal Revenue	9,901,355	10,405,200	10,405,200	10,405,200	0
Other Revenue:					
Sale of Equipment	\$218,257	\$300,902	\$300,902	\$300,902	\$0
Miscellaneous Revenue	3,620	0	0	0	0
Subtotal	\$221,877	\$300,902	\$300,902	\$300,902	\$0
Total Revenue	\$10,226,334	\$11,063,444	\$11,063,444	\$11,063,444	\$0
Total Available	\$50,987,133	\$42,815,175	\$53,373,712	\$53,373,712	\$0
Expenditures:					
Personnel Services	\$3,775,763	\$4,176,333	\$4,215,643	\$4,215,643	\$0
Operating Expenses	2,365,315	2,530,883	2,835,200	2,835,200	0
Capital Equipment	1,515,669	1,610,000	1,790,250	1,790,250	0
Capital Projects	834,118	0	9,241,525	9,241,525	0
Total Expenditures	\$8,490,865	\$8,317,216	\$18,082,618	\$18,082,618	\$0
Transfers Out:					
General Fund (10001) ¹	\$186,000	\$186,000	\$186,000	\$186,000	\$0
Total Transfers Out	\$186,000	\$186,000	\$186,000	\$186,000	\$0
Total Disbursements	\$8,676,865	\$8,503,216	\$18,268,618	\$18,268,618	\$0
Ending Balance²	\$42,310,268	\$34,311,959	\$35,105,094	\$35,105,094	\$0
Reserves:					
Environmental Reserve ³	\$3,384,821	\$2,744,957	\$2,808,408	\$2,808,408	\$0
Capital Equipment Reserve ⁴	4,231,027	3,431,196	3,510,509	3,510,509	0
Post-Closure Reserve ⁵	34,694,420	28,135,806	28,786,177	28,786,177	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ Funding in the amount of \$186,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40170. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

² Ending balance fluctuations are a result of operating and revenue requirements that change annually. Funding is carried forward each fiscal year to provide flexibility given the uncertainty of market conditions and expenditure requirements.

³ The Environmental Reserve assures that the County has funds to implement, or at least start to implement, unplanned actions to protect the environment or meet regulatory requirements. Specific examples of future environmental projects are likely to include: Landfill Gas Control Projects, Stormwater Management, Wastewater (Leachate) Management, and Groundwater protective measures.

⁴ The Capital Equipment Reserve provides for the timely replacement of equipment required to operate the I-95 Ashfill. Funds are transferred from Ash Disposal Revenue to equipment reserve as are proceeds from the sale of equipment. The reserve requirement is based on a replacement schedule composed of yearly payments to the reserve, which are based on the useful life of the equipment and vehicles.

⁵ The Post-Closure Reserve is required for a 30-year period after the ashfill closes and is mandated by federal and state regulations. The projected reserve of \$28.8 million for FY 2022 represents 61.7 percent of the estimated requirement of \$46.7 million and is insufficient to cover all identified costs. Actual post-closure requirement amounts can fluctuate based on inflation, changes in technology, or changes in regulations. Additional funds will be set aside in future years.

Fund 40170: I-95 Refuse Disposal

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
I-95 Landfill Closure (SW-000019)	\$2,440,098	\$146,064.12	\$2,287,448.25	\$2,287,448	\$0
I-95 Landfill Environmental Compliance (SW-000016)	1,559,536	106,224.77	824,364.19	824,364	0
I-95 Landfill Leachate Facility (SW-000018)	4,310,478	200,262.60	260,327.00	260,327	0
I-95 Landfill Lot B Redesign (SW-000020)	1,750,000	0.00	1,552,774.10	1,552,774	0
I-95 Landfill New Service Road (SW-000027)	1,500,000	161,204.90	1,273,595.10	1,273,595	0
I-95 Methane Gas Recovery (SW-000014)	2,309,232	178,046.29	122,383.72	122,384	0
I-95 Operation Building Renovation (SW-000015)	498,952	42,315.00	420,632.55	420,633	0
I-95 Transfer/Materials Recovery Fac. (SW-000022)	2,500,000	0.00	2,500,000.00	2,500,000	0
Total	\$16,868,296	\$834,117.68	\$9,241,524.91	\$9,241,525	\$0

Fund 40180: Tysons Service District

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$31,768,791	\$29,865,240	\$40,555,123	\$40,555,123	\$0
Revenue:					
Real Estate Taxes-Current ¹	\$8,896,284	\$8,607,631	\$8,607,631	\$8,607,631	\$0
Interest on Investments	92,669	0	0	0	0
Total Revenue	\$8,988,953	\$8,607,631	\$8,607,631	\$8,607,631	\$0
Total Available	\$40,757,744	\$38,472,871	\$49,162,754	\$49,162,754	\$0
Expenditures:					
Capital Projects	\$202,621	\$0	\$10,700,247	\$10,700,247	\$0
Total Expenditures	\$202,621	\$0	\$10,700,247	\$10,700,247	\$0
Total Disbursements	\$202,621	\$0	\$10,700,247	\$10,700,247	\$0
Ending Balance ²	\$40,555,123	\$38,472,871	\$38,462,507	\$38,462,507	\$0
Pay-As-You-Go (PAYGO) Funding ³	\$40,555,123	\$38,472,871	\$38,462,507	\$38,462,507	\$0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Tax rate per \$100 of Assessed Value	\$0.05	\$0.05	\$0.05	\$0.05	\$0.00

¹ FY 2022 estimate is based on January 1, 2021 assessed values at an adopted tax rate of \$0.05 per \$100 of assessed value.

² The ending balance will be accumulating in anticipation of the sale of bonds and equity contributions to fund \$253 million toward the District's share of transportation infrastructure improvements in Tysons. The available Pay-As-You-Go (PAYGO) funding will continue to accrue as projects move from design to construction and can span several years until substantial completion. PAYGO funding will also reduce the need for long term district bond financing.

³ Current funds available for ongoing project needs in the service district.

Fund 40180: Tysons Service District

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Greensboro Ramp - DTR (2G40-173-000)	\$1,000,000	\$196,710.54	\$803,289.46	\$803,289	\$0
Rt 123 Widening (Old Courthouse to Rt 7) (2G40-117-000)	2,250,000	0.00	2,250,000.00	2,250,000	0
Rt 123 Widening (Rt 7 to I-495) (2G40-116-000)	2,000,000	0.00	2,000,000.00	2,000,000	0
Rt 7 Widening (I-495 to I-66) (2G40-150-000)	3,500,000	5,910.60	3,446,957.23	3,446,957	0
Rt 7 Widening (Rt 123 to I-495) (2G40-118-000)	2,200,000	0.00	2,200,000.00	2,200,000	0
Total	\$10,950,000	\$202,621.14	\$10,700,246.69	\$10,700,247	\$0

Fund 40190: Reston Service District

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,095,504	\$6,489,066	\$7,363,411	\$7,363,411	\$0
Revenue:					
Real Estate Taxes-Current ¹	\$2,304,554	\$2,397,229	\$2,397,229	\$2,397,229	\$0
Interest on Investments	16,041	0	0	0	0
Total Revenue	\$2,320,595	\$2,397,229	\$2,397,229	\$2,397,229	\$0
Total Available	\$7,416,099	\$8,886,295	\$9,760,640	\$9,760,640	\$0
Expenditures:					
District Expenses	\$52,688	\$0	\$862,560	\$862,560	\$0
Total Expenditures	\$52,688	\$0	\$862,560	\$862,560	\$0
Total Disbursements	\$52,688	\$0	\$862,560	\$862,560	\$0
Ending Balance ²	\$7,363,411	\$8,886,295	\$8,898,080	\$8,898,080	\$0
Tax Rate per \$100 of Assessed Value	\$0.021	\$0.021	\$0.021	\$0.021	\$0.000

¹ Estimate based on January 1, 2021 assessed values at the Adopted tax rate of \$0.021 per \$100 of assessed value.

² The ending balance will be accumulating in anticipation of capital projects to be funded in the service district. The available Pay-As-You-Go (PAYGO) funding will continue to accrue as projects move from design to construction and can span several years until substantial completion. PAYGO funding will also reduce the need for long term district bond financing.

Fund 40190: Reston Service District

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Fairfax County Parkway/Sunrise Valley Drive Intersection (2G40-151-000)	\$500,000	\$19,923.70	\$395,323.98	\$395,324	\$0
Reston Pkwy/Baron Cameron Ave Int (2G40-174-000)	500,000	32,764.00	467,236.00	467,236	0
Total	\$1,000,000	\$52,687.70	\$862,559.98	\$862,560	\$0

Fund 40300: Housing Trust

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$25,917,327	\$2,861,928	\$23,742,626	\$23,742,626	\$0
Revenue:					
Proffered Contributions	732,483	\$0	\$0	\$0	\$0
Investment Income	59,638	77,251	77,251	77,251	0
Miscellaneous Revenue	4,887,388	3,589,940	3,589,940	3,589,940	0
Total Revenue	\$5,679,509	\$3,667,191	\$3,667,191	\$3,667,191	\$0
Total Available	\$31,596,836	\$6,529,119	\$27,409,817	\$27,409,817	\$0
Expenditures:					
Capital Projects ¹	\$6,354,210	\$3,667,191	\$23,021,190	\$23,021,190	\$0
Total Expenditures	\$6,354,210	\$3,667,191	\$23,021,190	\$23,021,190	\$0
Transfers Out:					
Park Improvements (80300)	\$1,500,000	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,500,000	\$0	\$0	\$0	\$0
Total Disbursements	\$7,854,210	\$3,667,191	\$23,021,190	\$23,021,190	\$0
Ending Balance²	\$23,742,626	\$2,861,928	\$4,388,627	\$4,388,627	\$0
Reserved Fund Balance ³	\$229,060	\$229,060	\$229,060	\$229,060	\$0
Unreserved Ending Balance	\$23,513,566	\$2,632,868	\$4,159,567	\$4,159,567	\$0

¹ In order to account revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$8,143.00 to FY 2021 expenditures to record accrued expenses for contracts and building maintenance in the proper fiscal year. This impacts the amount carried forward resulting in a decrease of \$8,143.00 to the *FY 2022 Revised Budget Plan*. The projects affected by these adjustments are 2H38-066-000, Land/Unit Acquisition, 2H38-220-000, MIDS Resale, and HF-000170, Stonegate Village Renovations. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year and ending balances fluctuate, reflecting the carryover of these funds.

³ The Reserved Fund Balance reflects revenue receivable to the Housing Trust Fund for interest owed by Cornerstones Housing Corporation (formerly Reston Interfaith) on an equity lien held by the FCRHA.

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
ADU Acquisitions (HF-000093)	\$6,684,516	\$2,068,588.82	\$2,334,934.25	\$2,334,934	\$0
Affordable Housing Investment (2H38-215-000)	1,487,381	0.00	806,000.00	806,000	0
Autumn Willow (HF-000157)	500,000	32,403.30	427,636.82	427,637	0
County Rehabilitation Loans (2H38-219-000)	38,950	0.00	38,950.00	38,950	0
Dominion Square West (HF-000175)	50,000	0.00	0.00	50,000	50,000
Feasibility and Site Work Studies (2H38-210-000)	1,208,693	458,039.17	419,480.51	419,481	0
HP-Housing Proffer Contributions-Tysons (HF-000081)	8,749,622	0.00	8,749,622.30	8,749,622	0
Land/Unit Acquisition (2H38-066-000)		46,164.16	872,212.57	872,213	0
Lewinsville Redevelopment (2H38-064-000)	2,529,382	0.00	83,233.20	83,233	0
Little River Glen IV (HF-000158)	282,772	4,950.00	277,821.60	277,822	0
MIDS Resale (2H38-220-000)	5,271,346	1,225,143.05	4,046,202.95	4,046,203	0
Murraygate Renovation-Construction Loan (2H38-222-000)	1,551,152	1,550,000.00	1,151.50	1,152	0
North Hill/Commerce Street Redevelopment (HF-000160)	460,948	34,269.16	426,678.84	426,679	0
North Hill/Woodley Hills Estate (HF-000159)	1,517,929	757,173.66	760,755.34	760,755	0
One University (HF-000100)	450,000	37,095.50	317,217.69	317,218	0
Rehabilitation of FCRHA Properties (2H38-068-000)		51,278.90	457,267.10	457,267	0
Reservation/Emergencies & Opportunities (2H38-065-000)		0.00	376,549.76	376,550	0
Senior/Disabled Housing/Homeless (2H38-192-000)	1,614,254	999.42	532,634.16	532,634	0
Stonegate Village Renovations (HF-000170)	2,000,000	88,105.24	1,911,894.76	1,911,895	0
Undesignated Housing Trust Fund (2H38-060-000)		0.00	180,946.77	130,947	(50,000)
Total	\$34,396,945	\$6,354,210.38	\$23,021,190.12	\$23,021,190	\$0

Fund 40330: Elderly Housing Programs

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,252,598	\$3,143,046	\$3,211,043	\$3,211,043	\$0
Revenue:					
Rental Income	\$1,299,650	\$0	\$0	\$0	\$0
Miscellaneous Revenue ¹	(1,528)	508,820	508,820	508,820	0
Total Revenue	\$1,298,122	\$508,820	\$508,820	\$508,820	\$0
Transfers In:					
General Fund (10001)	\$1,893,531	\$1,888,604	\$1,890,758	\$1,890,758	\$0
Total Transfers In	\$1,893,531	\$1,888,604	\$1,890,758	\$1,890,758	\$0
Total Available	\$6,444,251	\$5,540,470	\$5,610,621	\$5,610,621	\$0
Expenditures:					
Personnel Services	\$683,232	\$288,298	\$290,452	\$290,452	\$0
Operating Expenses ¹	2,549,976	2,147,570	2,190,490	2,190,490	0
Total Expenditures	\$3,233,208	\$2,435,868	\$2,480,942	\$2,480,942	\$0
Total Disbursements	\$3,233,208	\$2,435,868	\$2,480,942	\$2,480,942	\$0
Ending Balance	\$3,211,043	\$3,104,602	\$3,129,679	\$3,129,679	\$0
Unrestricted Reserve	\$3,211,043	\$3,104,602	\$3,129,679	\$3,129,679	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as increases of \$299.15 to FY 2021 revenues and \$1,306.64 to FY 2021 expenditures to record revenue in the appropriate year as well as to record accrued expenses for contracts and building maintenance in the proper fiscal period. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

Fund 40360: Homeowner and Business Loan Programs

FUND STATEMENT

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,165,833	\$0	\$0	\$0	\$0
Revenue:					
Program Income (MIDS)	\$2,437,437	\$0	\$0	\$0	\$0
Total Revenue	\$2,437,437	\$0	\$0	\$0	\$0
Total Available	\$6,603,270	\$0	\$0	\$0	\$0
Expenditures:					
Moderate Income Direct Sales Program (MIDS)	\$2,144,106	\$0	\$0	\$0	\$0
Rehabilitation Loans and Grants	16,000	0	0	0	0
Total Expenditures	\$2,160,106	\$0	\$0	\$0	\$0
Total Disbursements	\$2,160,106	\$0	\$0	\$0	\$0
Ending Balance¹	\$4,443,164	\$0	\$0	\$0	\$0

¹ Fund 40360, Homeowner and Business Loan Programs, was consolidated into Fund 40300, Housing Trust. Fund 40360 is closed, and all assets, liabilities and equity associated with Fund 40360, including a fund balance of \$4,443,164, were transferred to Fund 40300.

Fund 50800: Community Development Block Grant

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$10,968,795	\$0	\$430,730	\$430,730	\$0
Revenue:					
Community Development Block Grant (CDBG)	\$12,645,443	\$5,960,799	\$15,959,425	\$15,959,425	\$0
CDBG Program Income	389,580	0	0	0	0
Total Revenue	\$13,035,023	\$5,960,799	\$15,959,425	\$15,959,425	\$0
Total Available	\$24,003,818	\$5,960,799	\$16,390,155	\$16,390,155	\$0
Expenditures:					
CDBG Projects	\$23,573,088	\$5,960,799	\$16,390,155	\$16,390,155	\$0
Total Expenditures	\$23,573,088	\$5,960,799	\$16,390,155	\$16,390,155	\$0
Total Disbursements	\$23,573,088	\$5,960,799	\$16,390,155	\$16,390,155	\$0
Ending Balance	\$430,730	\$0	\$0	\$0	\$0

Fund 50800: Community Development Block Grant

SUMMARY OF GRANT FUNDING

Grant #	Description	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
1380020	Good Shepherd Housing	\$345,378.84	\$672,349.75	\$672,349.75	\$0
1380024	Fair Housing Program	208,144.39	302,066.04	302,066.04	0
1380026	Rehabilitation of FCRHA Properties	235,423.14	1,627,099.66	1,627,099.66	0
1380035	Home Repair for the Elderly	284,438.92	1,044,819.18	1,044,819.18	0
1380039	Planning and Urban Design	268,935.45	352,349.58	352,349.58	0
1380040	General Administration	312,065.30	1,504,061.94	1,504,061.94	0
1380042	Housing Program Relocation	18,470.47	0.00	0.00	0
1380043	Section 108 Loan Payments	571,283.55	559,786.00	559,786.00	0
1380060	Homeownership Assistance Program	831,057.59	2,151,921.15	2,151,921.15	0
1380062	Special Needs Housing	39,320.69	840,929.72	840,929.72	0
1380070	North Hill	10,898,226.23	1,099,722.63	1,099,722.63	0
1380079	Adjusting Factors	0.00	2,652.00	2,652.00	0
1380091	Affordable Housing RFP	1,309,797.00	1,327,242.50	1,327,242.50	0
1380095	CDBG-TPS Children In Crisis	131,790.00	219,650.00	219,650.00	0
1380096	CDBG-Fairfax Law Foundation	38,216.50	67,917.50	67,917.50	0
1380097	CDBG-Northern Virginia Mediation Services, Inc.	85,850.00	85,850.00	85,850.00	0
1380098	CDBG- The Women's Center-TPS Access to Mental Health	42,240.75	126,725.25	126,725.25	0
1380099	CDBG-Housing and Comm Dev Rehab or Acquisitions	878,650.42	1,546,349.58	1,546,349.58	0
1380102	CDBG- FCRHA and County Rehab or Acquisitions	0.00	1,583,352.00	1,583,352.00	0
1CV3802	Community Development Block Grant-Coronavirus	7,073,798.27	1,275,311.01	1,275,311.01	0
Total		\$23,573,087.51	\$16,390,155.49	\$16,390,155.49	\$0

Fund 50810: HOME Investment Partnerships Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	(\$308,758)	\$0	(\$94,281)	(\$94,281)	\$0
Revenue:					
HOME Grant Funds	\$3,604,087	\$2,141,854	\$12,845,477	\$12,845,477	\$0
HOME Program Income	48,546	0	0		0
Total Revenue	\$3,652,633	\$2,141,854	\$12,845,477	\$12,845,477	\$0
Total Available	\$3,343,875	\$2,141,854	\$12,751,196	\$12,751,196	\$0
Expenditures:					
HOME Projects	\$3,438,156	\$2,141,854	\$12,751,196	\$12,751,196	\$0
Total Expenditures	\$3,438,156	\$2,141,854	\$12,751,196	\$12,751,196	\$0
Total Disbursements	\$3,438,156	\$2,141,854	\$12,751,196	\$12,751,196	\$0
Ending Balance ¹	(\$94,281)	\$0	\$0	\$0	\$0

¹ FY 2021 Ending Balance reflects a correction to accrued revenue, therefore impacting actual revenue in FY 2021.

Fund 50810: HOME Investment Partnerships Program

SUMMARY OF GRANT FUNDING

Grant #	Description	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
1380025	Fair Housing Program	\$25,618.53	\$25,198.27	\$25,198.27	\$0
1380049	CHDO Undesignated	612,384.00	326,321.00	326,321.00	0
1380050	Tenant-Based Rental Assistance	743,261.37	1,377,829.82	1,377,829.82	0
1380052	Administration	208,005.22	365,185.99	365,185.99	0
1380082	Special Needs Housing	344,895.00	427,401.89	427,401.89	0
1380092	Affordable Housing RFP	1,503,992.00	2,328,962.58	2,328,962.58	0
1380103	HOME- FCRHA and County Rehab or Acquisitions	0.00	15,730.00	15,730.00	0
1CV3803	HOME-American Rescue Plan	0.00	7,884,566.00	7,884,566.00	0
Total		\$3,438,156.12	\$12,751,195.55	\$12,751,195.55	\$0

Fund 60000: County Insurance

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$94,135,746	\$87,973,023	\$103,328,679	\$103,328,679	\$0
Revenue:					
Interest	\$278,278	\$510,000	\$510,000	\$510,000	\$0
Workers' Compensation	549,597	515,000	515,000	515,000	0
Other Insurance	102,117	105,859	105,859	105,859	0
Total Revenue	\$929,992	\$1,130,859	\$1,130,859	\$1,130,859	\$0
Transfers In:					
General Fund (10001)	\$24,302,085	\$24,308,191	\$24,318,961	\$25,960,961	\$1,642,000
Consolidated County and Schools Debt Service (20000)	6,756,000	0	0	0	0
Total Transfers In	\$31,058,085	\$24,308,191	\$24,318,961	\$25,960,961	\$1,642,000
Total Available	\$126,123,823	\$113,412,073	\$128,778,499	\$130,420,499	\$1,642,000
Expenditures:					
Administration	\$1,601,633	\$2,098,173	\$2,108,943	\$2,108,943	\$0
Workers' Compensation	15,776,356	19,032,500	19,032,500	19,032,500	0
Self Insurance Losses	1,090,762	4,627,500	4,627,500	4,627,500	0
Tax Litigation Expenses	0	0	11,990,000	11,990,000	0
Commercial Insurance Premium	4,135,343	5,482,000	5,482,000	5,482,000	0
Automated External Defibrillator	191,050	325,000	325,000	325,000	0
Total Expenditures	\$22,795,144	\$31,565,173	\$43,565,943	\$43,565,943	\$0
Expense for Net Change in Accrued Liability ¹	\$1,642,000	\$0	\$0	\$0	\$0
Total Disbursements	\$24,437,144	\$31,565,173	\$43,565,943	\$43,565,943	\$0
Ending Balance²	\$103,328,679	\$81,846,900	\$85,212,556	\$86,854,556	\$1,642,000
Restricted Reserves:					
Accrued Liability ¹	\$69,996,000	\$68,354,000	\$68,354,000	\$69,996,000	\$1,642,000
Litigation Reserve	13,980,761	2,880,761	1,990,761	1,990,761	0
Reserve for Catastrophic Occurrences	19,351,918	10,612,139	14,867,795	14,867,795	0

¹ FY 2021 actuals reflect an accrued liability adjustment of \$1,642,000 based on an annual independent actuarial valuation. This adjustment results in a corresponding adjustment to the FY 2021 Total Disbursements, total Accrued Liability Reserve, and Reserve for Catastrophic Occurrences, but it does not affect the cash balance or the Ending Balance, which is calculated using Total Available less Total Expenditures, not disbursements. The Annual Comprehensive Financial Report reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Fluctuations in the Ending Balance are primarily the result of variations in tax litigation expenses.

Fund 60010: Department of Vehicle Services

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$52,147,994	\$43,897,760	\$58,136,190	\$58,136,190	\$0
Vehicle Replacement Reserve	\$14,824,014	\$16,976,558	\$21,712,255	\$21,712,255	\$0
Facility Infrastructure/Renewal Reserve	1,021,631	1,021,631	1,021,631	1,021,631	0
Ambulance Replacement Reserve	4,650,997	1,259,106	3,154,067	3,154,067	0
Fire Apparatus Replacement Reserve	11,508,426	7,097,573	9,953,613	9,953,613	0
FASTRAN Bus Replacement Reserve	2,284,829	1,972,255	2,852,440	2,852,440	0
Helicopter Replacement Reserve	5,775,964	6,560,895	6,563,107	6,563,107	0
Helicopter Maintenance Reserve	664,022	714,022	1,014,022	1,014,022	0
Boat Replacement Reserve	239,559	289,768	298,459	298,459	0
Police Specialty Vehicle Reserve	3,047,968	2,537,012	3,062,355	3,062,355	0
Police In Car Video Reserve	2,956,722	956,722	3,326,120	3,326,120	0
Parks Equipment Reserve	1,604	1,604	1,604	1,604	0
Fuel Operations Reserve	1,153,108	491,465	1,153,108	1,153,108	0
Fuel Price Stabilization Reserve	4,000,000	4,000,000	4,000,000	4,000,000	0
Other	19,150	19,149	5,560	5,560	0
Unreserved Beginning Balance	\$0	\$0	\$17,849	\$17,849	\$0
Revenue:					0
Vehicle Replacement Charges	\$9,734,807	\$9,137,115	\$9,137,115	\$9,137,115	\$0
Ambulance Repl. Charges	512,600	464,000	464,000	464,000	0
Fire Apparatus Repl. Charges	4,760,421	4,659,000	4,659,000	4,659,000	0
FASTRAN Bus Repl. Charges	751,622	384,962	384,962	384,962	0
Helicopter Replacement Charges	787,143	910,825	910,825	910,825	0
Helicopter Maintenance Charges	350,000	350,000	350,000	350,000	0
Boat Replacement Charges	58,900	50,209	50,209	50,209	0
Police Specialty Vehicle Charges	574,168	583,088	583,088	583,088	0
Police In Car Video Charges	1,784,000	1,134,000	1,134,000	1,134,000	0
Parks Equipment Charges	0	0	0	0	0
Vehicle Fuel Charges	12,220,497	17,793,829	17,793,829	17,793,829	0
Other Charges	36,056,270	47,113,130	47,364,069	47,364,069	0
Total Revenue	\$67,590,428	\$82,580,158	\$82,831,097	\$82,831,097	\$0
Total Available	\$119,738,422	\$126,477,918	\$140,967,287	\$140,967,287	\$0
Expenditures:					
Vehicle Replacement	\$2,846,566	\$7,390,770	\$9,432,184	\$9,432,184	\$0
Ambulance Replacement	2,009,530	1,109,869	2,743,378	2,743,378	0
Fire Apparatus Replacement	6,315,234	7,484,876	8,401,678	8,401,678	0
FASTRAN Bus Replacement	184,011	704,843	704,843	704,843	0
Helicopter Replacement	0	0	0	0	0
Helicopter Camera	0	0	0	0	0
Helicopter Maintenance	0	300,000	300,000	300,000	0
Police Specialty Replacement	559,781	280,000	674,045	674,045	0
Police In Car Video Replacement	1,414,602	2,000,000	2,255,970	2,255,970	0
Parks Equipment Replacement	0	0	0	0	0

Fund 60010: Department of Vehicle Services

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Fuel Operations:					
Fuel	\$9,793,767	\$15,980,543	\$15,980,543	\$15,980,543	\$0
Other Fuel Related Expenses	1,468,372	1,813,286	1,813,286	1,813,286	0
Other:					
Personnel Services ¹	\$22,701,621	\$25,074,468	\$25,325,407	\$25,325,407	\$0
Operating Expenses	14,301,243	21,888,377	21,888,377	21,888,377	0
Capital Equipment	7,505	150,285	150,285	150,285	0
Total Expenditures	\$61,602,232	\$84,177,317	\$89,669,996	\$89,669,996	\$0
Total Disbursements	\$61,602,232	\$84,177,317	\$89,669,996	\$89,669,996	\$0
Ending Balance²	\$58,136,190	\$42,300,601	\$51,297,291	\$51,297,291	\$0
Vehicle Replacement Reserve	\$21,712,255	\$18,722,903	\$21,417,186	\$21,417,186	\$0
Facility Infr./Renewal Reserve	1,021,631	1,021,631	1,021,631	1,021,631	0
Ambulance Replacement Reserve	3,154,067	613,237	874,689	874,689	0
Fire Apparatus Replacement Reserve	9,953,613	4,271,697	6,210,935	6,210,935	0
FASTRAN Bus Replacement Reserve	2,852,440	1,652,374	2,532,559	2,532,559	0
Helicopter Replacement Reserve	6,563,107	7,471,720	7,473,932	7,473,932	0
Helicopter Maintenance Reserve	1,014,022	764,022	1,064,022	1,064,022	0
Boat Replacement Reserve	298,459	339,977	348,668	348,668	0
Police Specialty Vehicle Reserve	3,062,355	2,840,100	2,971,398	2,971,398	0
Police In Car Video Reserve	3,326,120	90,722	2,204,150	2,204,150	0
Parks Equipment Reserve	1,604	1,604	1,604	1,604	0
Fuel Operations Reserve	1,170,957	491,465	1,170,957	1,170,957	0
Fuel Price Stabilization Reserve	4,000,000	4,000,000	4,000,000	4,000,000	0
Other	5,560	19,149	5,560	5,560	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as a decrease of \$17,848.77 to FY 2021 expenditures to record expenditures in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² The Ending Balance in Fund 60010, Department of Vehicle Services, fluctuates based on vehicle replacement requirements in a given year. Except in rare cases, vehicles are not replaced until they have met both established age and mileage criteria. In years where more vehicles meet their criteria and are replaced, the ending balance will be lower (and vice versa).

Fund 60020: Document Services

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$1,253,103	\$208,813	\$967,652	\$967,652	\$0
Revenue:					
County Receipts	\$1,708,607	\$2,169,226	\$2,169,226	\$2,169,226	\$0
School Receipts	414,469	150,000	150,000	150,000	0
Postage Reimbursement	2,965,100	2,450,000	2,450,000	2,450,000	0
Other Revenue	169,481	350,000	350,000	350,000	0
Total Revenue	\$5,257,657	\$5,119,226	\$5,119,226	\$5,119,226	\$0
Transfers In:					
General Fund (10001)	\$3,965,515	\$3,941,831	\$3,965,525	\$3,965,525	\$0
Total Transfers In	\$3,965,515	\$3,941,831	\$3,965,525	\$3,965,525	\$0
Total Available	\$10,476,275	\$9,269,870	\$10,052,403	\$10,052,403	\$0
Expenditures:					
Personnel Services	\$2,050,373	\$2,119,226	\$2,142,920	\$2,142,920	\$0
Operating Expenses	7,458,250	7,108,698	7,463,006	7,463,006	0
Total Expenditures	\$9,508,623	\$9,227,924	\$9,605,926	\$9,605,926	\$0
Total Disbursements	\$9,508,623	\$9,227,924	\$9,605,926	\$9,605,926	\$0
Ending Balance¹	\$967,652	\$41,946	\$446,477	\$446,477	\$0
Print Shop Replacement Equipt. Reserve	\$736,344	\$41,946	\$336,344	\$336,344	\$0
Print Shop Operating Reserve ²	231,308	0	110,133	110,133	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ The ending balance supports the agency reserves and fluctuates depending upon the needs of the fund in a given year.

² The Print Shop Operating Reserve is used to provide financial support to the Print Shop program as the technical and business practices in the industry evolve.

Fund 60030: Technology Infrastructure Services

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$7,749,245	\$3,239,874	\$11,123,686	\$11,123,686	\$0
Revenue:					
Telecommunication Charges	\$3,901,685	\$4,300,000	\$4,300,000	\$4,300,000	\$0
Wireless Technologies	586,537	925,000	925,000	925,000	0
PC Replacement Charges	11,430,136	11,658,927	11,658,927	11,658,927	0
DIT Infrastructure Charges:					
County Agencies and Funds	\$24,340,695	\$24,348,878	\$24,348,878	\$24,348,878	\$0
Fairfax County Public Schools	2,218,246	2,285,823	2,285,823	2,285,823	0
Subtotal - DIT Infrastructure Charges	\$26,558,941	\$26,634,701	\$26,634,701	\$26,634,701	\$0
Total Revenue	\$42,477,299	\$43,518,628	\$43,518,628	\$43,518,628	\$0
Transfers In:					
General Fund (10001)	\$58,132	\$0	\$2,059,235	\$2,059,235	\$0
Cable Communications (40030) ¹	4,714,102	4,714,102	4,714,102	4,714,102	0
Total Transfers In	\$4,772,234	\$4,714,102	\$6,773,337	\$6,773,337	\$0
Total Available	\$54,998,778	\$51,472,604	\$61,415,651	\$61,415,651	\$0
Expenditures:					
Telecommunication Charges	\$3,699,067	\$5,252,201	\$6,365,681	\$6,365,681	\$0
Infrastructure Services	30,163,149	29,192,915	37,783,215	37,783,215	0
Wireless Technologies	1,208,968	1,387,722	1,398,051	1,398,051	0
PC Replacement Program	7,528,908	10,541,901	13,068,339	13,068,339	0
Technology Infrastructure Equipment	1,275,000	1,400,000	1,400,000	1,400,000	0
Total Expenditures	\$43,875,092	\$47,774,739	\$60,015,286	\$60,015,286	\$0
Total Disbursements	\$43,875,092	\$47,774,739	\$60,015,286	\$60,015,286	\$0
Ending Balance²	\$11,123,686	\$3,697,865	\$1,400,365	\$1,400,365	\$0
Infrastructure Replacement Reserve ³	\$11,123,686	\$3,697,865	\$1,400,365	\$1,400,365	\$0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0

¹ Funding of \$4,714,102 reflects a direct transfer from Fund 40030, Cable Communications, \$1,814,102 is to support staff and equipment costs related to construction of the I-Net and \$2,900,000 supports a new multi-year commitment to replace and refresh core equipment elements of the I-Net. The continuation of the equipment refresh effort will help to ensure I-Net continues to operate effectively.

² The fluctuation in ending balance is primarily due to the operation of the PC Replacement and Computer Equipment Reserve Programs. The programs collect funding each year, hold it in reserve until needed, and then expend the funds for replacement equipment. The time period for this action varies based on the needs of the programs.

³ This reserve is designed to assist in the scheduled replacement of enterprise computer and network assets.

Fund 60040: Health Benefits

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$79,307,561	\$29,972,688	\$70,545,242	\$70,545,242	\$0
Revenue:					
Employer Share of Premiums-County Payroll	\$101,347,468	\$100,983,630	\$100,983,630	\$100,983,630	\$0
Employee Share of Premiums-County Payroll	32,557,966	29,834,763	29,834,763	29,834,763	0
Retiree Premiums	34,910,029	33,242,330	33,242,330	33,242,330	0
Interest Income	240,697	392,868	392,868	392,868	0
Administrative Service Charge/COBRA Premiums	653,592	653,461	653,461	653,461	0
Employee Fitness Center Revenue	3,205	60,570	60,570	60,570	0
Total Revenue	\$169,712,957	\$165,167,622	\$165,167,622	\$165,167,622	\$0
Total Available	\$249,020,518	\$195,140,310	\$235,712,864	\$235,712,864	\$0
Expenditures:					
Benefits Paid ¹	\$172,006,946	\$169,620,399	\$169,620,399	\$169,620,399	\$0
Administrative Expenses ¹	4,571,714	6,401,096	6,401,096	6,401,096	0
Premium Stabilization Reserve ²	0	0	30,398,665	30,398,665	0
Incurred but not Reported Claims (IBNR)	1,386,000	(293,917)	(293,917)	(293,917)	0
Patient Protection and Affordable Care Act Fees ³	44,910	44,910	44,910	44,910	0
LiveWell Program	465,706	742,000	742,000	742,000	0
Total Expenditures	\$178,475,276	\$176,514,488	\$206,913,153	\$206,913,153	\$0
Total Disbursements	\$178,475,276	\$176,514,488	\$206,913,153	\$206,913,153	\$0
Ending Balance:⁴					
Fund Equity	\$83,336,242	\$30,161,519	\$41,590,711	\$41,590,711	\$0
IBNR	12,791,000	11,535,697	12,791,000	12,791,000	0
Ending Balance⁵	\$70,545,242	\$18,625,822	\$28,799,711	\$28,799,711	\$0
Premium Stabilization Reserve ²	\$41,820,082	\$0	\$0	\$0	\$0
Unreserved Ending Balance	\$28,725,160	\$18,625,822	\$28,799,711	\$28,799,711	\$0
Percent of Claims	16.7%	11.0%	17.0%	17.0%	0.0%

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$473,103.53 to FY 2021 expenditures due to adjustments to expenditure accruals. The FY 2021 Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Fluctuations in the Premium Stabilization Reserve are the result of reconciliations of budget to actual experience and the timing of budget adjustments. Any balances in the reserve resulting from actual experience are re-appropriated at the next budgetary quarterly review.

³ Fees under the Patient Protection and Affordable Care Act include the Patient-Centered Outcomes Research Trust Fund Fee and the Transitional Reinsurance Program fee. The Transitional Reinsurance Program ended in FY 2018, while the Patient-Centered Outcomes Research Trust Fund Fee was extended.

Fund 60040: Health Benefits

⁴ The Fund 60040 ending balance does not include funding set aside in reserve for IBNR expenses. To account for all funds associated with the County's self-insured plans, the Fund Equity amount is provided, which includes the Fund 60040 ending balance as well as the IBNR reserve.

⁵ Fluctuations in the ending balance are due primarily to the appropriation of the Premium Stabilization Reserve and changes in claims expenditures.

Fund 69000: Sewer Revenue

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$121,830,460	\$101,451,228	\$131,425,356	\$131,425,356	\$0
Revenue:					
Lateral Spur Fees	\$7,200	\$10,000	\$10,000	\$10,000	\$0
Water Reuse Charges ¹	279,066	175,000	175,000	175,000	0
Sales of Service ¹	9,316,050	10,635,500	10,635,500	10,635,500	0
Availability Charges ¹	34,714,848	22,517,000	22,517,000	22,517,000	0
Connection Charges	417,928	176,000	176,000	176,000	0
Sewer Service Charges	205,801,851	219,781,000	219,781,000	219,781,000	0
Miscellaneous Revenue ¹	625,675	650,000	650,000	650,000	0
Sale Surplus Property	55,287	100,000	100,000	100,000	0
Interest on Investments ¹	726,991	1,100,000	1,100,000	1,100,000	0
Total Revenue	\$251,944,896	\$255,144,500	\$255,144,500	\$255,144,500	\$0
Total Available	\$373,775,356	\$356,595,728	\$386,569,856	\$386,569,856	\$0
Transfers Out:					
Sewer Operation and Maintenance (69010)	\$109,250,000	\$116,400,000	\$116,713,000	\$116,713,000	\$0
Sewer Bond Parity Debt Service (69020)	31,000,000	32,000,000	32,000,000	32,000,000	0
Sewer Bond Subordinate Debt Service (69040)	25,100,000	25,000,000	25,000,000	25,000,000	0
Sewer Construction Improvements (69300)	77,000,000	86,000,000	86,000,000	86,000,000	0
Total Transfers Out	\$242,350,000	\$259,400,000	\$259,713,000	\$259,713,000	\$0
Total Disbursements	\$242,350,000	\$259,400,000	\$259,713,000	\$259,713,000	\$0
Ending Balance²	\$131,425,356	\$97,195,728	\$126,856,856	\$126,856,856	\$0
Management Reserves:					
Operating and Maintenance Reserve ³	\$45,000,000	\$43,000,000	\$45,000,000	\$45,000,000	\$0
New Customer Reserve ⁴	30,000,000	30,000,000	30,000,000	30,000,000	0
Virginia Resource Authority Reserve ⁵	5,974,892	0	0	0	0
Capital Reinvestment Reserve ⁶	50,450,464	24,195,728	51,856,856	51,856,856	0
Total Reserves	\$131,425,356	\$97,195,728	\$126,856,856	\$126,856,856	\$0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$90,172.44 to FY 2021 revenues to properly record revenue in the proper fiscal period. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² The Wastewater Management Program maintains fund balances at adequate levels relative to projected debt service requirements, operation and maintenance expenses and capital improvements.

³ The Operating and Maintenance Reserve provides for unforeseen expenses associated with sewer system emergencies. This reserve is targeted to be maintained at a level between \$25.0 and \$45.0 million. This level of reserve is based on an industry practice to maintain existing customer reserves at a level that can support 30 and 180 days of working capital and approximately 50 percent of one year's requirements for rehabilitation and replacement of the current system's assets.

Fund 69000: Sewer Revenue

⁴ The New Customer Reserve provides for debt service and administrative expenses associated with new customer debt, until such time as adjustments to availability charges can be accommodated. This reserve is based on payment expenses associated with one year of debt service and administrative expenses associated with new customer debt.

⁵ The Virginia Resource Authority Reserve was established in anticipation of debt service reserve requirements for Virginia Resource Authority loans related to future treatment plant issues. The reserve will be used to cover the final year of scheduled debt service for FY 2022.

⁶ The Capital Reinvestment Reserve is intended to address both anticipated and unanticipated increases within the Capital Improvement Program. This reserve will provide for significant rehabilitation and replacement of emergency infrastructure repairs. A reserve of 3.0 percent of the five-year capital plan is consistent with other utilities and is recommended by rating agencies. Based on the total five-year capital plan, an amount of \$30.0 million would be required to reach 3.0 percent.

Fund 69010: Sewer Operation and Maintenance

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,723,110	\$71,594	\$6,605,238	\$6,605,238	\$0
Transfers In:					
Sewer Revenue (69000)	\$109,250,000	\$116,400,000	\$116,713,000	\$116,713,000	\$0
Total Transfers In	\$109,250,000	\$116,400,000	\$116,713,000	\$116,713,000	\$0
Total Available	\$114,973,110	\$116,471,594	\$123,318,238	\$123,318,238	\$0
Expenditures:					
Personnel Services ¹	\$34,799,224	\$34,184,486	\$34,497,887	\$34,497,887	\$0
Operating Expenses ¹	70,152,083	77,416,114	83,437,492	83,437,492	0
Recovered Costs	(748,674)	(598,010)	(598,010)	(598,010)	0
Capital Equipment ¹	1,315,239	2,525,470	2,789,546	2,789,546	0
Total Expenditures	\$105,517,872	\$113,528,060	\$120,126,915	\$120,126,915	\$0
Transfers Out:					
General Fund (10001) ²	\$2,850,000	\$2,850,000	\$2,850,000	\$2,850,000	\$0
Total Transfers Out	\$2,850,000	\$2,850,000	\$2,850,000	\$2,850,000	\$0
Total Disbursements	\$108,367,872	\$116,378,060	\$122,976,915	\$122,976,915	\$0
Ending Balance³	\$6,605,238	\$93,534	\$341,323	\$341,323	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$7,343.28 to FY 2021 expenditures to record expenditure accruals in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Funding in the amount of \$2,850,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 69010, Sewer Operation and Maintenance. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

³ The Wastewater Management Program maintains fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding for sewer operations and maintenance is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 69020: Sewer Bond Parity Debt Service

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$498,257	\$254,126	\$6,810,149	\$6,810,149	\$0
Transfers In:					
Sewer Revenue (69000) ¹	\$31,000,000	\$32,000,000	\$32,000,000	\$32,000,000	\$0
Sewer Bond Construction (69310) ²	1,202,175	0	0	0	0
Total Transfers In	\$32,202,175	\$32,000,000	\$32,000,000	\$32,000,000	\$0
Total Available	\$32,700,432	\$32,254,126	\$38,810,149	\$38,810,149	\$0
Expenditures:					
Principal Payments ³	\$11,235,000	\$11,945,000	\$11,945,000	\$11,945,000	\$0
Interest Payments ³	13,640,195	20,141,606	20,141,606	20,141,606	0
Bond Issuance Costs	993,208	0	0	0	0
Fiscal Agent Fees	21,880	20,000	20,000	20,000	0
Total Expenditures	\$25,890,283	\$32,106,606	\$32,106,606	\$32,106,606	\$0
Total Disbursements	\$25,890,283	\$32,106,606	\$32,106,606	\$32,106,606	\$0
Ending Balance⁴	\$6,810,149	\$147,520	\$6,703,543	\$6,703,543	\$0

¹ This fund is supported by a Transfer In from Fund 69000, Sewer Revenue.

² A Transfer In from Fund 69310, Sewer Bond Construction, is necessary in FY 2021 because the Underwriter's Discount expense is paid from bond proceeds, which are reported as revenue in Fund 69310, Sewer Bond Construction.

³ The bond principal and interest payments are shown as expenditures. However, for accounting purposes, the Annual Comprehensive Financial Report (ACFR) will show these disbursements as "Construction in Progress" to be capitalized.

⁴ The Wastewater Management Program maintains fund balances at adequate levels relative to projected debt service requirements. Fund balances fluctuate from year to year based on actual debt requirements.

Fund 69030: Sewer Bond Debt Reserve

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$24,926,274	\$34,926,274	\$33,658,425	\$33,658,425	\$0
Revenue:					
Bond Proceeds	\$8,732,151	\$0	\$0	\$0	\$0
Total Revenue	\$8,732,151	\$0	\$0	\$0	\$0
Total Available	\$33,658,425	\$34,926,274	\$33,658,425	\$33,658,425	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Total Disbursements	\$0	\$0	\$0	\$0	\$0
Ending Balance ¹	\$33,658,425	\$34,926,274	\$33,658,425	\$33,658,425	\$0

¹ The fund balance provides a sufficient level to satisfy the legal reserve requirements for the 2012 Sewer Revenue Bonds, 2014 Sewer Refunding Bonds, 2016 Sewer Refunding Bonds, 2017 Sewer Revenue Bonds, and 2021 Sewer Revenue Bonds. This reserve provides for one year of principal and interest as required by the Sewer System's General Bond Resolution.

Fund 69040: Sewer Bond Subordinate Debt Service

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$1,052,098	\$715,072	\$938,621	\$938,621	\$0
Transfers In:					
Sewer Revenue (69000)	\$25,100,000	\$25,000,000	\$25,000,000	\$25,000,000	\$0
Total Transfers In	\$25,100,000	\$25,000,000	\$25,000,000	\$25,000,000	\$0
Total Available	\$26,152,098	\$25,715,072	\$25,938,621	\$25,938,621	\$0
Expenditures:					
Principal Payment ¹	\$17,854,981	\$16,493,399	\$16,493,399	\$16,493,399	\$0
Interest Payment ^{1,2}	7,358,496	9,196,206	9,196,206	9,196,206	0
Total Expenditures	\$25,213,477	\$25,689,605	\$25,689,605	\$25,689,605	\$0
Total Disbursements	\$25,213,477	\$25,689,605	\$25,689,605	\$25,689,605	\$0
Ending Balance³	\$938,621	\$25,467	\$249,016	\$249,016	\$0

¹ The bond principal and interest payments are shown here as expenditures. However, for accounting purposes, the Annual Comprehensive Financial Report (ACFR) will show these disbursements as "Construction in Progress" to be capitalized.

² The Wastewater Management Program makes principal and interest payments to the Upper Occoquan Service Authority (UOSA) in advance of the principal and interest due dates based on the original agreement with UOSA. UOSA credits the Wastewater Management Program any interest earning from the advanced payments; therefore, the interest payment actuals are normally lower than anticipated.

³ The Wastewater Management Program maintains fund balances at adequate levels relative to projected debt service requirements. These costs change annually and therefore, fund balances fluctuate from year to year based on actual debt service requirements.

Fund 69300: Sewer Construction Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$54,311,053	\$0	\$45,077,740	\$45,077,740	\$0
Transfers In:					
Sewer Revenue (69000)	\$77,000,000	\$86,000,000	\$86,000,000	\$86,000,000	\$0
Total Transfers In	\$77,000,000	\$86,000,000	\$86,000,000	\$86,000,000	\$0
Total Available	\$131,311,053	\$86,000,000	\$131,077,740	\$131,077,740	\$0
Total Expenditures ¹	\$86,233,313	\$86,000,000	\$131,077,740	\$131,077,740	\$0
Total Disbursements	\$86,233,313	\$86,000,000	\$131,077,740	\$131,077,740	\$0
Ending Balance ²	\$45,077,740	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$5,213,752.94 to FY 2021 expenditures to record adjustments to expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$5,213,752.94 to the FY 2022 Revised Budget Plan. The projects affected by this adjustment are WW-000001, Pumping Station Rehabilitation, WW-000005, Integrated Sewer Metering, WW-000006, Extension and Improvement Projects, WW-000007, Collection System Replacement and Rehab, WW-000008, Force Main Rehabilitation, WW-000009, Noman Cole Treatment Plant Renewal, WW-000020, Arlington WWTP Upgrades and Rehab, WW-000022, Blue Plains WWTP Upgrades and Rehab, WW-000023, Laurel Hill Adaptive Reuse, WW-000024, Sewer Sag Program, WW-000026, Large Diameter Pipe Rehabilitation and Replacement, WW-000028, Gravity Sewers, and WW-000032, Gravity Sewer Capacity Improvements. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the FY 2022 Mid-Year Review.

² The capital projects in this sewer fund are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 69300: Sewer Construction Improvements

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Alexandria WWTP Upgrades and Rehab (WW-000021)		\$19,700,433.56	\$541,908.46	\$541,908	\$0
Arlington WWTP Upgrades and Rehab (WW-000020)		317,369.00	220,704.00	220,704	0
Blue Plains WWTP Upgrades and Rehab (WW-000022)		10,629,548.47	429,807.47	429,807	0
Colfax Gravity Sanitary Sewer Line Project (WW-000027)		0.00	(1,245,670.00)	(1,245,670)	0
Collection System Replacement and Rehab (WW-000007)		3,248,344.45	6,678,699.21	6,678,699	0
Extension and Improvement Projects (WW-000006)		187,832.92	4,742,468.52	4,742,469	0
Force Main Rehabilitation (WW-000008)		4,353,892.02	3,790,585.18	3,790,585	0
Gravity Sewer Capacity Improvements (WW-000032)		2,446,471.92	23,891,815.30	23,891,815	0
Gravity Sewers (WW-000028)		8,510,937.17	31,019,189.59	31,019,190	0
Integrated Sewer Metering (WW-000005)		717,562.79	2,018,085.36	2,018,085	0
Large Diameter Pipe Rehabilitation and Replacement (WW-000026)		1,642,479.18	2,047,105.96	2,047,106	0
Laurel Hill Adaptive Reuse (WW-000023)	650,000	44,861.03	(0.25)	0	0
Noman Cole Treatment Plant Renewal (WW-000009)		19,527,617.15	33,473,428.32	33,473,428	0
Pumping Station Rehabilitation (WW-000001)		14,770,494.93	18,664,914.75	18,664,915	0
Robert P. McMath Facility Improvements (WW-000004)	2,025,000	20,772.07	199,747.09	199,747	0
Sewer Sag Program (WW-000024)		76,774.22	4,021,489.07	4,021,489	0
Wastewater Facility Share (WW-000030)	432,000	37,922.09	377,212.41	377,212	0
Wastewater Operations & Maintenance (WW-000031)	210,000	0.00	206,250.00	206,250	0
Total	\$3,317,000	\$86,233,312.97	\$131,077,740.44	\$131,077,740	\$0

Fund 69310: Sewer Bond Construction

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$6,828,474	\$0	\$197,293,769	\$197,293,769	\$0
Revenue:					
Sale of Bonds ¹	\$232,750,837	\$0	\$0	\$0	\$0
Interest on Investments	63,779	0	0	0	0
Virginia Water Quality Improvement Grant ^{2,3}	51,862	0	5,109,180	5,110,662	1,482
Total Revenue	\$232,866,478	\$0	\$5,109,180	\$5,110,662	\$1,482
Total Available	\$239,694,952	\$0	\$202,402,949	\$202,404,431	\$1,482
Total Expenditures ³	\$41,199,008	\$0	\$202,404,431	\$202,404,431	\$0
Transfers Out:					
Sewer Bond Parity Debt Service (69020) ⁴	\$1,202,175	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,202,175	\$0	\$0	\$0	\$0
Total Disbursements	\$42,401,183	\$0	\$202,404,431	\$202,404,431	\$0
Ending Balance^{5,6}	\$197,293,769	\$0	(\$1,482)	\$0	\$1,482

¹ In FY 2021, an amount of \$241.5 million in Sewer Revenue Bonds was issued to support the upgrade and improvement projects at the Noman M. Cole, Jr. Pollution Control Plant, including \$232.8 million in this fund and \$8.7 million to be reserved in Fund 69030, Sewer Bond Debt Reserve, for legal requirements.

² Reflects Virginia Water Quality Improvement Fund Point Source grant approved by the Board of Supervisors on September 22, 2015, for upgrading and building facilities to support nitrogen removal requirements associated with the Chesapeake Bay Program. In FY 2021, an amount of \$51,862 was received and \$5,110,662 is anticipated in FY 2022 and beyond.

³ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as decreases of \$1,482.68 to FY 2021 revenues and \$947,503.73 to FY 2021 expenditures to properly record revenue in the proper fiscal period and to record adjustments to expenditure accruals. This impacts the amount carried forward resulting in an increase of \$947,503.73 to the *FY 2022 Revised Budget Plan*. The projects affected by this adjustment are WW-000016, Noman Cole Treatment Plant Upgrades, WW-000017, Noman Cole Treatment Plant Renovations, and WW-000034, WCD Expansion - Bond Funded. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

⁴ A Transfer Out to Fund 69020, Sewer Bond Parity Debt Service, was necessary in FY 2021 because the Underwriter's Discount expense was paid from bond proceeds, which were reported as revenue in Fund 69310, Sewer Bond Construction.

⁵ The capital projects in this sewer fund are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁶ The *FY 2022 Revised Budget Plan* ending balance of (\$1,482) was due to an audit adjustment made to FY 2021, and it is adjusted as part of the *FY 2022 Mid-Year Review*.

Fund 69310: Sewer Bond Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Alexandria WWTP Upgrades (WW-000013)		\$0.00	\$20,000,000.00	\$20,000,000	\$0
Arlington WWTP Upgrades (WW-000012)		0.00	1,500,000.00	1,500,000	0
DC Blue Plains WWTP Upgrades (WW-000011)		0.00	23,000,000.00	23,000,000	0
Noman Cole Treatment Plant Renovations (WW-000017)		38,672,939.05	117,408,204.77	117,408,205	0
Noman Cole Treatment Plant Upgrades (WW-000016)		2,347,182.45	39,675,112.72	39,675,113	0
WCD Expansion - Bond Funded (WW-000034)	1,000,000	178,886.27	821,113.73	821,114	0
Total	\$1,000,000	\$41,199,007.77	\$202,404,431.22	\$202,404,431	\$0

Fund 70000: Route 28 Tax District

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	(\$1,216)	\$0	\$950	\$950	\$0
Revenue:					
Real Estate Taxes-Current ¹	\$11,805,098	\$10,826,948	\$10,826,948	\$10,826,948	\$0
Revenue from Buy Outs	0	1,000,000	1,000,000	1,000,000	0
Interest on Investments	2,752	0	0	0	0
Total Revenue	\$11,807,850	\$11,826,948	\$11,826,948	\$11,826,948	\$0
Total Available	\$11,806,634	\$11,826,948	\$11,827,898	\$11,827,898	\$0
Expenditures:					
Payments to the Fiscal Agent	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0
Total Expenditures	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0
Total Disbursements	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0
Ending Balance²	\$950	\$0	\$0	\$0	\$0
Tax Rate per \$100 of Assessed Value	\$0.17	\$0.17	\$0.17	\$0.17	\$0.00

¹ Estimate based on January 1, 2021 assessed values and an adopted tax rate of \$0.17 per \$100 of assessed value.

² As all monies collected are required to be remitted to the Fiscal Agent monthly as collected, the ending balance should be zero unless as of the closing period, there were pending remittances to the Fiscal Agent.

Fund 70040: Mosaic District Community Development Authority

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue:					
TIF Revenue - Series A ^{1,2}	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Total Revenue:	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Total Available	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Expenditures:					
TIF Revenue - Series A to Trustee	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Total Expenditures	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Total Disbursements	\$2,832,300	\$4,882,023	\$4,882,023	\$4,882,023	\$0
Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ There were two one-time revenue credits to the County's General Fund as a result of the issuance of the Revenue Refunding Bonds, Series 2020A and Series 2020A-T. First, there was no debt service payment due in March 2021 as a result of the Series 2020A and Series 2020A-T. This allowed the County to retain the \$2.8323 million previously set aside for this debt service payment and was reflected as general fund real estate tax revenue as part of the *FY 2021 Third Quarter Review*. Second, the Mosaic Surplus Fund maintains funding equal to one half of Maximum Annual Debt Service (MADS). Following the refunding and the resulting lower one half MADS figure, an excess of \$2.1 million was returned to the County's General Fund as part of the *FY 2021 Carryover Review*. The trustee transferred these funds directly to the County's General Fund and did not pass through Fund 70040.

² The January 2021 assessments are projected to generate \$7,128,294 in TIF revenues per the Department of Tax Administration assessed value of parcels within the district at the FY 2022 Adopted Budget Plan real estate tax rate of \$1.14 per \$100 of Assessed Value. Per the bond documents, the County is to transfer to the Community Development Authority (CDA) only those tax increment revenues required for debt service payments, which equates to \$4,882,023 in FY 2022. The difference of \$2,246,271 was retained in the General Fund. The CDA, while related to the County, is a legally separate Authority and is not considered a component unit of the County.

Fund 73000: Fairfax County Employees' Retirement

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,142,027,111	\$4,323,983,267	\$5,146,200,648	\$5,146,200,648	\$0
Revenue:					
County Employer Contributions	\$170,540,806	\$175,212,802	\$175,212,802	\$175,212,802	\$0
County Employee Contributions	30,082,997	30,360,211	30,360,211	30,360,211	0
School Employer Contributions	57,305,475	65,196,600	65,196,600	65,196,600	0
School Employee Contributions	9,584,614	12,032,475	12,032,475	12,032,475	0
Employee Payback	247,228	340,673	340,673	340,673	0
Return on Investments ¹	555,816,921	313,772,632	313,772,632	313,772,632	0
Total Realized Revenue	\$823,578,041	\$596,915,393	\$596,915,393	\$596,915,393	\$0
Unrealized Gain/(Loss) ^{1,2}	\$594,356,178	\$0	\$0	\$0	\$0
Total Revenue	\$1,417,934,219	\$596,915,393	\$596,915,393	\$596,915,393	\$0
Total Available	\$5,559,961,330	\$4,920,898,660	\$5,743,116,041	\$5,743,116,041	\$0
Expenditures:					
Administrative Expenses ¹	\$4,065,161	\$5,566,253	\$5,589,623	\$5,589,623	\$0
Investment Services ¹	52,363,376	43,678,485	43,678,485	43,678,485	0
Payments to Retirees	345,180,330	364,893,413	364,893,413	364,893,413	0
Beneficiaries	8,450,206	8,283,274	8,283,274	8,283,274	0
Refunds	3,701,609	4,048,713	4,048,713	4,048,713	0
Total Expenditures	\$413,760,682	\$426,470,138	\$426,493,508	\$426,493,508	\$0
Total Disbursements	\$413,760,682	\$426,470,138	\$426,493,508	\$426,493,508	\$0
Ending Balance³	\$5,146,200,648	\$4,494,428,522	\$5,316,622,533	\$5,316,622,533	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$93,305,056.01 have been reflected as an increase to FY 2021 revenues, primarily associated with adjustments necessary to record a net gain from the unrealized appreciation and sale of investments, as well as adjustments to record interest and dividend revenue in the proper fiscal period. In addition, audit adjustments in the amount of \$5,012,218.93 have been reflected as an increase to FY 2021 expenditures primarily to appropriately account for investment management fees and securities lending expenses. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Unrealized gain/(loss) is reflected as an actual revenue at the end of each fiscal year.

³ The Employees' Retirement Fund maintains fund balance at adequate levels relative to projected requirements. The fund balance fluctuates annually primarily due to return on investments.

Fund 73010: Uniformed Retirement

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$1,762,088,442	\$1,856,701,149	\$2,165,012,552	\$2,165,012,552	\$0
Revenue:					
Employer Contributions	\$69,464,042	\$71,512,258	\$71,512,258	\$71,512,258	\$0
Employee Contributions	12,686,332	12,910,625	12,910,625	12,910,625	0
Employee Payback	294,288	73,001	73,001	73,001	0
Return on Investments ¹	255,706,478	134,612,644	134,612,644	134,612,644	0
Total Realized Revenue	\$338,151,140	\$219,108,528	\$219,108,528	\$219,108,528	\$0
Unrealized Gain/(Loss) ^{1,2}	\$208,123,406	\$0	\$0	\$0	\$0
Total Revenue	\$546,274,546	\$219,108,528	\$219,108,528	\$219,108,528	\$0
Total Available	\$2,308,362,988	\$2,075,809,677	\$2,384,121,080	\$2,384,121,080	\$0
Expenditures:					
Administrative Expenses ¹	\$1,750,842	\$1,579,745	\$1,584,753	\$1,584,753	\$0
Investment Services ¹	22,409,220	18,523,828	18,523,828	18,523,828	0
Payments to Retirees	116,482,333	120,089,995	120,089,995	120,089,995	0
Beneficiaries	1,808,161	1,554,047	1,554,047	1,554,047	0
Refunds	899,880	867,581	867,581	867,581	0
Total Expenditures	\$143,350,436	\$142,615,196	\$142,620,204	\$142,620,204	\$0
Total Disbursements	\$143,350,436	\$142,615,196	\$142,620,204	\$142,620,204	\$0
Ending Balance³	\$2,165,012,552	\$1,933,194,481	\$2,241,500,876	\$2,241,500,876	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$26,700,111.04 have been reflected as an increase to FY 2021 revenues, primarily associated with adjustments necessary to record a net gain from the sale of investments, as well as adjustments to record interest and dividend revenue in the proper fiscal period, partially offset by adjustments necessary to record a net loss from the unrealized depreciation of investments. In addition, audit adjustments in the amount of \$1,242,758.22 have been reflected as an increase to FY 2021 expenditures primarily to appropriately account for investment management fees and securities lending expenses. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Unrealized gain/(loss) is reflected as an actual revenue at the end of each fiscal year.

³ The Uniformed Retirement Fund maintains fund balances at adequate levels relative to projected requirements. The fund balance fluctuates annually primarily due to return on investments.

Fund 73020: Police Officers Retirement

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$1,400,551,048	\$1,474,609,264	\$1,808,176,588	\$1,808,176,588	\$0
Revenue:					
Employer Contributions	\$50,348,130	\$57,688,069	\$57,688,069	\$57,688,069	\$0
Employee Contributions	10,502,791	10,886,558	10,886,558	10,886,558	0
Employee Payback	4,185,193	73,001	73,001	73,001	0
Return on Investments ¹	191,975,911	106,601,633	106,601,633	106,601,633	0
Total Realized Revenue	\$257,012,025	\$175,249,261	\$175,249,261	\$175,249,261	\$0
Unrealized Gain/(Loss) ^{1,2}	\$260,606,380	\$0	\$0	\$0	\$0
Total Revenue	\$517,618,405	\$175,249,261	\$175,249,261	\$175,249,261	\$0
Total Available	\$1,918,169,453	\$1,649,858,525	\$1,983,425,849	\$1,983,425,849	\$0
Expenditures:					
Administrative Expenses ¹	\$1,246,964	\$1,462,366	\$1,467,374	\$1,467,374	\$0
Investment Services ¹	19,165,545	18,982,947	18,982,947	18,982,947	0
Payments to Retirees	83,000,454	86,798,716	86,798,716	86,798,716	0
Beneficiaries	5,691,475	5,553,946	5,553,946	5,553,946	0
Refunds	888,427	867,581	867,581	867,581	0
Total Expenditures	\$109,992,865	\$113,665,556	\$113,670,564	\$113,670,564	\$0
Total Disbursements	\$109,992,865	\$113,665,556	\$113,670,564	\$113,670,564	\$0
Ending Balance³	\$1,808,176,588	\$1,536,192,969	\$1,869,755,285	\$1,869,755,285	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$57,604,891.76 have been reflected as an increase to FY 2021 revenues, primarily associated with adjustments necessary to record a net gain from the unrealized appreciation and sale of investments, as well as adjustments to record interest and dividend revenue in the proper fiscal period. In addition, audit adjustments in the amount of \$3,095,454.45 have been reflected as an increase to FY 2021 expenditures primarily to appropriately account for investment management fees and securities lending expenses. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Unrealized gain/(loss) is reflected as an actual revenue at the end of each fiscal year.

³ The Police Retirement Fund maintains fund balances at adequate levels relative to projected requirements. The fund balance fluctuates annually primarily due to return on investments.

Fund 73030: OPEB Trust

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$330,764,358	\$324,941,963	\$423,896,369	\$423,896,369	\$0
Revenue:					
CMS Medicare Part D Subsidy	\$97,913	\$200,000	\$200,000	\$200,000	\$0
Return on Investments ¹	3,655,662	150,000	150,000	150,000	0
Implicit Subsidy ¹	11,756,857	0	0	0	0
Other Funds Contributions	1,727,278	1,883,974	1,883,974	1,883,974	0
Total Realized Revenue	\$17,237,710	\$2,233,974	\$2,233,974	\$2,233,974	\$0
Unrealized Gain/(Loss) ^{1,2}	\$95,064,760	\$0	\$0	\$0	\$0
Total Revenue	\$112,302,470	\$2,233,974	\$2,233,974	\$2,233,974	\$0
Transfers In:					
General Fund (10001)	\$4,490,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
Total Transfers In	\$4,490,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
Total Available	\$447,556,828	\$332,175,937	\$431,130,343	\$431,130,343	\$0
Expenditures:					
Benefits Paid	\$11,495,312	\$13,071,778	\$13,071,778	\$13,071,778	\$0
Implicit Subsidy ¹	11,756,857	0	0	0	0
Administrative	408,290	534,190	534,190	534,190	0
Total Expenditures	\$23,660,459	\$13,605,968	\$13,605,968	\$13,605,968	\$0
Total Disbursements	\$23,660,459	\$13,605,968	\$13,605,968	\$13,605,968	\$0
Reserved Ending Balance³	\$423,896,369	\$318,569,969	\$417,524,375	\$417,524,375	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$5,201,916.45 have been reflected as an increase to FY 2021 revenue to accurately record interest revenue in the proper fiscal period and the unrealized appreciation of investments as of June 2021. In addition, an audit adjustment in the amount of \$11,756,857.00 has been reflected as an increase to both FY 2021 revenues and expenditures. This adjustment, which nets to \$0, is required to accurately reflect the County's contribution and benefit payments for the implicit subsidy to retirees. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Unrealized gain/(loss) is reflected as an actual revenue at the end of the fiscal year.

³ The Reserved Ending Balance in Fund 73030, OPEB Trust, represents the amount of assets held in reserve by the County to offset the estimated Actuarial Accrued Liability for other post-employment benefits. The \$417.5 million reserve in FY 2022 is applied toward the liability of \$387.6 million calculated as of July 1, 2020.

Fund 80000: Park Revenue and Operating

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	(\$3,483,340)	\$0	(\$2,926,590)	(\$2,926,590)	\$0
Revenue:					
Park Fees	\$34,554,602	\$41,280,763	\$41,280,763	\$41,280,763	\$0
Interest	4,955	72,171	72,171	72,171	0
Sale of Vehicles and Salvage Equipment	93,128	65,000	65,000	65,000	0
Donations and Miscellaneous Revenue	358,255	20,000	20,000	20,000	0
Total Revenue²	\$35,010,940	\$41,437,934	\$41,437,934	\$41,437,934	\$0
Transfers In:					
General Fund (10001) ³	\$1,706,529	\$0	\$2,283,737	\$2,283,737	\$0
Park Improvements (80300) ⁴	0	0	1,616,295	1,616,295	0
Total Transfers In	\$1,706,529	\$0	\$3,900,032	\$3,900,032	\$0
Total Available	\$33,234,129	\$41,437,934	\$42,411,376	\$42,411,376	\$0
Expenditures:					
Personnel Services	\$25,787,946	\$26,815,861	\$27,309,056	\$27,309,056	\$0
Operating Expenses	9,002,675	14,097,609	13,940,353	13,940,353	0
Recovered Costs	(1,196,366)	(1,303,137)	(1,303,137)	(1,303,137)	0
Capital Equipment	0	0	355,000	355,000	0
Subtotal Expenditures	\$33,594,255	\$39,610,333	\$40,301,272	\$40,301,272	\$0
Debt Service:					
Fiscal Agent Fees	\$3,000	\$0	\$0	\$0	\$0
Bond Payments ⁵	790,684	0	0	0	0
Total Expenditures²	\$34,387,939	\$39,610,333	\$40,301,272	\$40,301,272	\$0
Transfers Out:					
General Fund (10001) ⁶	\$820,000	\$820,000	\$820,000	\$820,000	\$0
Consolidated County and Schools Debt Service (20000) ⁷	952,780	983,094	983,094	983,094	0
Park Improvements (80300) ⁸	0	0	0	0	0
Total Transfers Out	\$1,772,780	\$1,803,094	\$1,803,094	\$1,803,094	\$0
Total Disbursements	\$36,160,719	\$41,413,427	\$42,104,366	\$42,104,366	\$0
Ending Balance⁹	(\$2,926,590)	\$24,507	\$307,010	\$307,010	\$0
Revenue and Operating Fund Stabilization Reserve ¹⁰	\$0	\$24,507	\$307,010	\$307,010	\$0
Donation/Deferred Revenue ¹¹	0	0	0	0	0
Set Aside Reserve ¹²	0	0	0	0	0
Unreserved Ending Balance	(\$2,926,590)	\$0	\$0	\$0	\$0

¹ This fund statement reflects cash basis accounting. This method differs from the Park Authority Annual Comprehensive Financial Report (ACFR) which records revenue for untaken Park classes in order to be compliance with Generally Accepted Accounting Principles (GAAP). The difference in the amount of revenue recognized under the cash basis method used for budget and not recognized in the Park Authority ACFR is approximately \$4.0 million. The FY 2021 and FY 2022 negative Beginning Balances reflect the impact of the COVID-19 pandemic on revenues. Negative balances have been offset by a

Fund 80000: Park Revenue and Operating Fund

transfer from Fund 80300, Park Improvement Fund, and a transfer from Fund 10001, General Fund, based on savings generated throughout the Park system.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a decrease of \$78.54 to FY 2021 revenues to record revenue in the appropriate fiscal period and as an increase of \$114,865.25 to FY 2021 expenditures to accurately record an expenditure accrual. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ Represents transfers from Fund 10001, General Fund, based on savings generated in the Park Authority General Fund budget to help offset revenue shortfalls.

⁴ Represents a transfer from Fund 80300, Park Improvements, to support Revenue and Operating Fund activities.

⁵ Debt service represents principal and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses. This debt has been retired.

⁶ Funding in the amount of \$820,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 80000. These indirect costs include support services such as Human Resources, Purchasing, Budget, and other administrative services.

⁷ Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, Consolidated County and Schools Debt Service Fund.

⁸ Periodically, funding is transferred from Fund 80000, Park Revenue and Operating Fund, to Fund 80300, Park Improvements, to support unplanned and emergency repairs, the purchase of critical equipment, and planned, long-term, life-cycle maintenance of revenue facilities.

⁹ The Park Revenue and Operating Fund attempts to maintain fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

¹⁰ The Revenue and Operating Fund Stabilization Reserve includes set aside cash flow and emergency reserves for operations as a contingency for unanticipated operating expenses or a disruption in the revenue stream.

¹¹ The Donation/Deferred Revenue Reserve includes donations that the Park Authority is obligated to return to donors in the event the donation cannot be used for its intended purpose. It also includes a set aside amount to cover any unexpected delay in revenue from sold but unused Park passes.

¹² The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.

Fund 80300: Park Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$21,885,041	\$2,207,926	\$30,164,313	\$30,164,313	\$0
Revenue:					
Interest	\$65,582	\$0	\$0	\$0	\$0
Other Revenue ¹	10,940,610	0	0	0	0
Total Revenue	\$11,006,192	\$0	\$0	\$0	\$0
Transfers In:					
Housing Trust (40300) ²	1,500,000	0	0	0	0
Total Transfers In	\$1,500,000	\$0	\$0	\$0	\$0
Total Available	\$34,391,233	\$2,207,926	\$30,164,313	\$30,164,313	\$0
Total Expenditures ³	\$4,226,920	\$0	\$27,040,092	\$27,040,092	\$0
Transfers Out:					
Park Revenue and Operating (80000)	\$0	\$0	\$1,616,295	\$1,616,295	\$0
Total Transfers Out	\$0	\$0	\$1,616,295	\$1,616,295	\$0
Total Disbursements	\$4,226,920	\$0	\$28,656,387	\$28,656,387	\$0
Ending Balance⁴	\$30,164,313	\$2,207,926	\$1,507,926	\$1,507,926	\$0
Lawrence Trust Reserve ⁵	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve ⁶	700,000	700,000	0	0	0
Unreserved Ending Balance	\$27,956,387	\$0	\$0	\$0	\$0

¹ Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

² In FY 2021, an amount of \$1,500,000 was transferred from Fund 40300, Housing Trust, to Fund 80300, Park Improvements. This funding will support the construction of a park at the North Hill redevelopment in Project PR-0000141, North Hill Park.

³ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment is reflected as a decrease of \$26,073.19 to FY 2021 expenditures to correctly record the expenditure accruals. There is an offsetting adjustment to the *FY 2022 Revised Budget Plan* as a result of these adjustments. The projects affected by this adjustment are PR-000032, Vulcan, PR-000052, Sully Plantation, PR-000057, General Park Improvements, PR-000112, E C Lawrence, PR-000113, Park Authority Management Plans, and PR-000133, FCPA Donation Account. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

⁴ Capital Projects are budgeted based on total project cost. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year and ending balances fluctuate, reflecting the carryover of these funds.

⁵ This Reserve separately accounts for the Ellanor C. Lawrence site. In accordance with the Fairfax County Park Authority Board, the principal amount of \$1,507,926 received from the donation will remain intact, and any interest earned will be used according to the terms of the Trust.

⁶ The Golf Revenue Bond Indenture required that a repair and replacement security reserve be maintained in the Park Improvement Fund associated with the debt for the Twin Lakes and Oak Marr Golf Courses. This reserve is no longer required as the debt has been paid in full.

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Archaeology Proffers (2G51-022-000)	\$204,732	\$2,270.68	\$75,521.76	\$75,522	\$0
Burke Lake Park Shelter (PR-000116)	182,247	105,983.42	1,274.54	1,275	0
Clemjjontri Park (PR-000064)	52,810	0.00	21,229.92	21,230	0
Colvin Run Mill Visitors Center (PR-000102)	140,000	0.00	140,000.00	140,000	0
Countywide Trails (PR-000026)	111,662	0.00	19,941.74	19,942	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	51,729.99	75,302.15	75,302	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	0.00	4,713.18	4,713	0
Dranesville Districtwide-Pimmit Run (PR-000094)	210,900	0.00	86,521.03	86,521	0
Dranesville VDOT Row Takings (PR-000142)	191,594	142,344.07	49,249.46	49,249	0
E C Lawrence (PR-000112)	358,984	31,823.75	297,614.28	297,614	0
FCPA Donation Account (PR-000133)	2,187,668	413,148.63	1,733,811.06	1,733,811	0
General Park Improvements (PR-000057)	18,483,657	31,167.61	1,212,413.09	1,212,413	0
Grants and Contributions (2G51-026-000)	979,279	25,667.78	68,889.67	68,890	0
Grants Match (PR-000104)	250,000	0.00	237,500.00	237,500	0
Holladay Field-MYS Synthetic Turf Conversion (PR-000137)	650,000	0.00	650,000.00	650,000	0
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	289,188.29	90,811.71	90,812	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	14,991.00	580.60	581	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	0.00	35,385.76	35,386	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,801,383	80,273.99	223,798.09	223,798	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	48,221.41	48,221	0
Ken Lawrence Park Sign (PR-000126)	52,590	0.00	867.00	867	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	992,056	23,630.00	143,018.34	143,018	0
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	659,872	0.00	117,746.86	117,747	0
Mason District Park (PR-000054)	1,151,642	30,690.00	86,882.50	86,883	0
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	0.00	82,468.31	82,468	0
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	17,139	0
Mt. Air Park (PR-000060)	46,701	405.51	552.68	553	0
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	0.00	13,243.23	13,243	0
Mt. Vernon Districtwide Parks (PR-000037)	614,265	6,255.00	57,824.84	57,825	0
North Hill Park (PR-000141)	1,500,000	29,917.72	1,470,082.28	1,470,082	0

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Nottoway Park-Field #1 Synthetic Turf (PR-000125)	610,682	29,488.48	0.00	0	0
Oakton Community Park (PR-000038)	100,000	0.00	86,884.40	86,884	0
Open Space Preservation (PR-000063)	870,454	0.00	23,948.00	23,948	0
Park Authority Management Plans (PR-000113)	880,629	97,975.17	537,356.40	537,356	0
Park Easement Administration (2G51-018-000)	5,150,374	151,996.00	673,780.15	673,780	0
Park Revenue Proffers (PR-000058)	31,679,622	2,143,157.33	15,214,535.94	15,214,536	0
ParkNet (PR-000084)	3,327,000	0.00	515,026.04	515,026	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	12,858.97	6,205.96	6,206	0
Revenue Facilities Capital Sinking Fund (PR-000101)	4,482,503	117,282.67	751,263.65	751,264	0
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	3,475.00	17,193.60	17,194	0
Springfield Districtwide (Greenbriar) Tel (PR-000124)	4,000	0.00	4,000.00	4,000	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	0.00	14,281.29	14,281	0
Stewardship Exhibits (2G51-024-000)	13,325	648.75	2,847.60	2,848	0
Stewardship Publications (2G51-023-000)	78,516	0.00	38,820.33	38,820	0
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	423,998	1,390.00	13,305.02	13,305	0
Sully Districtwide Parks (PR-000044)	160,868	0.00	11,843.28	11,843	0
Sully Plantation (PR-000052)	1,072,112	42,110.18	608,206.58	608,207	0
Telecommunications-Administration (2G51-016-000)	40,500	0.00	2,500.00	2,500	0
Turner Farm Observatory (PR-000031)	88,025	1,387.70	47,776.40	47,776	0
Vulcan (PR-000032)	3,678,055	345,662.21	1,407,712.80	1,407,713	0
Total	\$87,633,880	\$4,226,919.90	\$27,040,091.93	\$27,040,092	\$0

Fund 81000: FCRHA General Operating

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$28,238,689	\$24,800,771	\$31,588,486	\$31,588,486	\$0
Revenue:					
Investment Income	\$102,655	\$348,924	\$348,924	\$348,924	\$0
Monitoring/Developer Fees	2,314,537	453,425	453,425	453,425	0
Rental Income	85,130	0	0	0	0
Program Income	2,325,544	2,662,020	2,662,020	2,662,020	0
Other Income	255,742	161,830	161,830	161,830	0
Total Revenue	\$5,083,608	\$3,626,199	\$3,626,199	\$3,626,199	\$0
Transfers In:					
General Fund (10001)	\$3,226,872	\$0	\$0	\$0	\$0
Total Transfers In	\$3,226,872	\$0	\$0	\$0	\$0
Total Available	\$36,549,169	\$28,426,970	\$35,214,685	\$35,214,685	\$0
Expenditures:					
Personnel Services	\$2,232,023	\$3,870,668	\$3,893,284	\$3,893,284	\$0
Operating Expenses	2,914,246	2,692,242	4,195,058	4,195,058	0
Capital Equipment	93,320	200,000	6,982,548	6,982,548	0
Recovered Costs	(278,906)	(555,255)	(555,255)	(555,255)	0
Total Expenditures	\$4,960,683	\$6,207,655	\$14,515,635	\$14,515,635	\$0
Total Disbursements	\$4,960,683	\$6,207,655	\$14,515,635	\$14,515,635	\$0
Ending Balance	\$31,588,486	\$22,219,315	\$20,699,050	\$20,699,050	\$0
Debt Service Reserve	\$5,002,128	\$4,664,133	\$3,894,445	\$3,894,445	\$0
FCRHA Restricted Reserves	8,600,755	9,609,417	8,600,755	8,600,755	0
FCRHA Operating Reserves	7,885,052	945,214	5,342,714	5,342,714	0
FCRHA Private Financing Reserve	4,726,872	3,226,872	0	0	0
FCRHA Project Reserve	5,373,679	3,773,679	2,861,136	2,861,136	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund 81050: FCRHA Private Financing

FUND STATEMENT

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$11,304,424	\$0	\$0	\$0	\$0
Revenue:					
Investment Income	\$77,844	\$0	\$0	\$0	\$0
Miscellaneous Income	24,168	0	0	0	0
Total Revenue	\$102,012	\$0	\$0	\$0	\$0
Total Available	\$11,406,436	\$0	\$0	\$0	\$0
Expenditures:					
Capital Projects ¹	\$7,918,428	\$0	\$0	\$0	\$0
Total Expenditures	\$7,918,428	\$0	\$0	\$0	\$0
Total Disbursements	\$7,918,428	\$0	\$0	\$0	\$0
Ending Balance ²	\$3,488,008	\$0	\$0	\$0	\$0

¹ Capital projects are budgeted based on total estimated project costs. Most projects span multiple years and funding for capital projects is carried forward each fiscal year. Ending balances fluctuate reflecting the carryover of these funds, as well as changes in investment income and repayment of advances.

² Fund 81050, FCRHA Private Financing, was consolidated into Fund 81000, FCRHA General Operating. Fund 81050 is closed, and all assets, liabilities and equity associated with Fund 81050, including a fund balance of \$3,488,008, were transferred to Fund 81000.

Fund 81050: FCRHA Private Financing

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2020 Actual Expenditures	FY 2021 Pre-Mid-Year Revised	FY 2021 Mid-Year Revised
Feasibility Study (HF-000162)	\$3,018,428	\$3,018,428.00	\$0.00	\$0
Murraygate Renovation - Bridge Loan (2H38-223-000)	1,500,000	1,500,000.00	0.00	0
Private Finance - North Hill Project (2H38-225-000)	3,400,000	3,400,000.00	0.00	0
Total	\$7,918,428	\$7,918,428.00	\$0.00	\$0

Fund 81060: FCRHA Internal Service

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue:					
Reimbursement from Other Funds	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Revenue	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Available	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Expenditures:					
Operating Expenses	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Expenditures	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Disbursements	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Ending Balance¹	\$0	\$0	\$0	\$0	\$0

¹ The Ending Balance is reserved for inventory and represents goods to be sold.

Fund 81100: Fairfax County Rental Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,985,076	\$4,580,272	\$6,170,244	\$6,170,244	\$0
Revenue:					
Dwelling Rents	\$2,310,704	\$287,116	\$673,115	\$673,115	\$0
Investment Income ¹	110,047	150,676	150,676	150,676	0
Other Income ¹	76,040	41,714	41,714	41,714	0
Debt Service Contribution (Little River Glen)	508,820	508,820	508,820	508,820	0
Total Revenue	\$3,005,611	\$988,326	\$1,374,325	\$1,374,325	\$0
Total Available	\$8,990,687	\$5,568,598	\$7,544,569	\$7,544,569	\$0
Expenditures:					
Personnel Services	\$1,286,492	\$0	\$0	\$0	\$0
Operating Expenses ¹	1,533,951	794,852	966,187	966,187	0
Capital Outlay	0	0	447,988	447,988	0
Total Expenditures	\$2,820,443	\$794,852	\$1,414,175	\$1,414,175	\$0
Total Disbursements	\$2,820,443	\$794,852	\$1,414,175	\$1,414,175	\$0
Ending Balance²	\$6,170,244	\$4,773,746	\$6,130,394	\$6,130,394	\$0
Operating Reserve	\$4,399,274	\$2,942,046	\$4,328,665	\$4,328,665	\$0
Little River Glen Debt Reserve	1,723,538	1,781,397	1,781,397	1,781,397	0
FCRP Capital and Maintenance Reserve ³	47,432	50,303	20,332	20,332	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as increases of \$60.26 to FY 2021 revenues and \$1,685.87 to FY 2021 expenditures to record interest income, payment to bond holders, reclassify expenditures and to adjust for cost allocation and leave accrual. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Ending balances fluctuate due to adjustments in revenues and expenditures, as well as the carryover of balances each year.

³ Following the recommendation of the Auditor to the Fairfax County Board of Supervisors, beginning in FY 2020, Fairfax County Rental Program will designate one percent of rental revenue to a capital and maintenance reserve.

Fund 81050: FCRHA Private Financing

FUND STATEMENT

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$11,304,424	\$0	\$0	\$0	\$0
Revenue:					
Investment Income	\$77,844	\$0	\$0	\$0	\$0
Miscellaneous Income	24,168	0	0	0	0
Total Revenue	\$102,012	\$0	\$0	\$0	\$0
Total Available	\$11,406,436	\$0	\$0	\$0	\$0
Expenditures:					
Capital Projects ¹	\$7,918,428	\$0	\$0	\$0	\$0
Total Expenditures	\$7,918,428	\$0	\$0	\$0	\$0
Total Disbursements	\$7,918,428	\$0	\$0	\$0	\$0
Ending Balance ²	\$3,488,008	\$0	\$0	\$0	\$0

¹ Capital projects are budgeted based on total estimated project costs. Most projects span multiple years and funding for capital projects is carried forward each fiscal year. Ending balances fluctuate reflecting the carryover of these funds, as well as changes in investment income and repayment of advances.

² Fund 81050, FCRHA Private Financing, was consolidated into Fund 81000, FCRHA General Operating. Fund 81050 is closed, and all assets, liabilities and equity associated with Fund 81050, including a fund balance of \$3,488,008, were transferred to Fund 81000.

Fund 81050: FCRHA Private Financing

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2020 Actual Expenditures	FY 2021 Pre-Mid-Year Revised	FY 2021 Mid-Year Revised
Feasibility Study (HF-000162)	\$3,018,428	\$3,018,428.00	\$0.00	\$0
Murraygate Renovation - Bridge Loan (2H38-223-000)	1,500,000	1,500,000.00	0.00	0
Private Finance - North Hill Project (2H38-225-000)	3,400,000	3,400,000.00	0.00	0
Total	\$7,918,428	\$7,918,428.00	\$0.00	\$0

Fund 81060: FCRHA Internal Service

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue:					
Reimbursement from Other Funds	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Revenue	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Available	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Expenditures:					
Operating Expenses	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Expenditures	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Total Disbursements	\$3,176,279	\$2,303,444	\$2,419,614	\$2,419,614	\$0
Ending Balance¹	\$0	\$0	\$0	\$0	\$0

¹ The Ending Balance is reserved for inventory and represents goods to be sold.

Fund 81100: Fairfax County Rental Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,985,076	\$4,580,272	\$6,170,244	\$6,170,244	\$0
Revenue:					
Dwelling Rents	\$2,310,704	\$287,116	\$673,115	\$673,115	\$0
Investment Income ¹	110,047	150,676	150,676	150,676	0
Other Income ¹	76,040	41,714	41,714	41,714	0
Debt Service Contribution (Little River Glen)	508,820	508,820	508,820	508,820	0
Total Revenue	\$3,005,611	\$988,326	\$1,374,325	\$1,374,325	\$0
Total Available	\$8,990,687	\$5,568,598	\$7,544,569	\$7,544,569	\$0
Expenditures:					
Personnel Services	\$1,286,492	\$0	\$0	\$0	\$0
Operating Expenses ¹	1,533,951	794,852	966,187	966,187	0
Capital Outlay	0	0	447,988	447,988	0
Total Expenditures	\$2,820,443	\$794,852	\$1,414,175	\$1,414,175	\$0
Total Disbursements	\$2,820,443	\$794,852	\$1,414,175	\$1,414,175	\$0
Ending Balance²	\$6,170,244	\$4,773,746	\$6,130,394	\$6,130,394	\$0
Operating Reserve	\$4,399,274	\$2,942,046	\$4,328,665	\$4,328,665	\$0
Little River Glen Debt Reserve	1,723,538	1,781,397	1,781,397	1,781,397	0
FCRP Capital and Maintenance Reserve ³	47,432	50,303	20,332	20,332	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as increases of \$60.26 to FY 2021 revenues and \$1,685.87 to FY 2021 expenditures to record interest income, payment to bond holders, reclassify expenditures and to adjust for cost allocation and leave accrual. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² Ending balances fluctuate due to adjustments in revenues and expenditures, as well as the carryover of balances each year.

³ Following the recommendation of the Auditor to the Fairfax County Board of Supervisors, beginning in FY 2020, Fairfax County Rental Program will designate one percent of rental revenue to a capital and maintenance reserve.

Fund 81200: Housing Partnerships

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$36,446	\$36,446	\$36,446	\$36,446	\$0
Revenue:					
FCRHA Reimbursements	\$10,344,314	\$0	\$34,866,867	\$34,866,867	\$0
Total Revenue	\$10,344,314	\$0	\$34,866,867	\$34,866,867	\$0
Total Available	\$10,380,760	\$36,446	\$34,903,313	\$34,903,313	\$0
Expenditures:					
Personnel Services	\$584,706	\$0	\$0	\$0	\$0
Operating Expenses	1,469,568	0	3,611,885	3,611,885	0
Capital Equipment	8,290,040	0	31,254,982	31,254,982	0
Total Expenditures	\$10,344,314	\$0	\$34,866,867	\$34,866,867	\$0
Total Disbursements	\$10,344,314	\$0	\$34,866,867	\$34,866,867	\$0
Ending Balance¹	\$36,446	\$36,446	\$36,446	\$36,446	\$0
Replacement Reserve	\$36,446	\$36,446	\$36,446	\$36,446	\$0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ An adequate fund balance is maintained to address potential operating and maintenance requirements. These costs change annually, therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 81300: RAD - Project-Based Voucher

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$6,488,535	\$5,329,937	\$7,217,860	\$7,217,860	\$0
Revenue:¹					
Rental Income	\$3,752,120	\$0	\$0	\$0	\$0
Management Fee	0	165,770	165,770	165,770	0
Investment Income	14,646	35,000	35,000	35,000	0
Other Income ²	31,174	0	0	0	0
Total Revenue	\$7,887,364	\$200,770	\$200,770	\$200,770	\$0
Total Available	\$14,375,899	\$5,530,707	\$7,418,630	\$7,418,630	\$0
Expenditures:					
Personnel Services	\$1,674,306	\$0	\$0	\$0	\$0
Operating Expenses ²	4,239,525	200,770	241,946	241,946	0
ADRR	1,244,208	0	0	0	0
Total Expenditures	\$7,158,039	\$200,770	\$241,946	\$241,946	\$0
Total Disbursements	\$7,158,039	\$200,770	\$241,946	\$241,946	\$0
Ending Balance	\$7,217,860	\$5,329,937	\$7,176,684	\$7,176,684	\$0
Operational Reserve	\$1,243,507	\$864,625	\$0	\$0	\$0
Restricted HUD Capital Needs Reserve ³	5,974,353	4,465,312	7,176,684	7,176,684	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ Revenue is based on projected rental income from tenants plus Housing Assistance Payments (HAP) on behalf of the project-based voucher holders residing in RAD units.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as increases of \$1,325.12 to FY 2021 revenues and \$15,988.63 to FY 2021 expenditures to record revenue and expenditure accrual adjustments. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ The Restricted HUD Capital Needs Reserve was required by HUD to support critical capital needs and improvements as identified in the 20-year Capital Needs Assessment as part of the conversion to RAD. This reserve is held in a separate bank account and includes additional funding of \$1,035,096 not shown on this fund statement.

Fund 81500: Housing Grants and Projects

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,290,265	\$3,249,407	\$4,305,501	\$4,305,501	\$0
Revenue:					
Family Self Sufficiency (FSS) Grant	\$156,012	\$0	\$68,063	\$68,063	\$0
VHDA COVID-19 Grant ¹	0	0	0	0	0
State Rental Assistance Program (SRAP)	2,719,467	2,742,012	2,634,912	2,634,912	0
Interest ²	9,541	32,694	32,694	32,694	0
Total Revenue	\$2,885,020	\$2,774,706	\$2,735,669	\$2,735,669	\$0
Total Available	\$6,175,285	\$6,024,113	\$7,041,170	\$7,041,170	\$0
Expenditures:					
FSS Grant	\$156,012	\$0	\$68,063	\$68,063	\$0
VHDA COVID-19 Grant ¹	75,000	0	0	0	0
SRAP	1,638,772	2,742,012	2,634,912	2,634,912	0
Total Expenditures	\$1,869,784	\$2,742,012	\$2,702,975	\$2,702,975	\$0
Total Disbursements	\$1,869,784	\$2,742,012	\$2,702,975	\$2,702,975	\$0
Ending Balance³	\$4,305,501	\$3,282,101	\$4,338,195	\$4,338,195	\$0

¹ Virginia Housing Development Authority (VHDA) provided one-time funding of \$75,000 to support additional costs associated with COVID-19.

² Interest earned in Fund 81500 is solely attributable to SRAP balances.

³ The ending balance is a result of unspent SRAP funding and is restricted for that program.

Fund 81510: Housing Choice Voucher Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$5,091,968	\$9,633,762	\$8,445,540	\$8,445,540	\$0
Revenue:					
Annual Contributions	\$71,265,334	\$73,241,028	\$78,684,047	\$78,684,047	\$0
Investment Income	7,639	16,783	16,783	16,783	0
Portability Program ¹	3,496,374	3,842,482	4,576,195	4,576,195	0
CARES Act	1,343,712	0	0	0	0
Miscellaneous Revenue ¹	65,727	43,840	43,840	43,840	0
Total Revenue	\$76,178,786	\$77,144,133	\$83,320,865	\$83,320,865	\$0
Total Available	\$81,270,754	\$86,777,895	\$91,766,405	\$91,766,405	\$0
Expenditures:					
Housing Assistance Payments ¹	\$66,887,045	\$69,872,226	\$74,965,530	\$74,965,530	\$0
Ongoing Administrative Expenses	4,340,120	7,164,450	9,149,360	9,149,360	0
CARES Act	1,598,049	0	0	0	0
Total Expenditures	\$72,825,214	\$77,036,676	\$84,114,890	\$84,114,890	\$0
Total Disbursements	\$72,825,214	\$77,036,676	\$84,114,890	\$84,114,890	\$0
Ending Balance²	\$8,445,540	\$9,741,219	\$7,651,515	\$7,651,515	\$0
HCV Program Reserve ³	\$8,445,540	\$9,741,219	\$7,651,515	\$7,651,515	\$0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as a net-zero reallocation in FY 2021 revenues in order to properly classify recorded revenues. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² The fluctuations in the Ending Balance are primarily a result of projected adjustments in leasing trends and corresponding administrative expenses.

³ The Housing Choice Voucher (HCV) Program Reserve is restricted for sole use by the HCV Program.

Fund 83000: Alcohol Safety Action Program

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	(\$58,207)	\$91,793	\$106,536	\$106,536	\$0
Revenue:					
Client Fees	\$785,130	\$1,040,000	\$1,040,000	\$1,040,000	\$0
ASAP Client Transfer In	2,910	12,300	12,300	12,300	0
ASAP Client Transfer Out	(6,160)	(18,200)	(18,200)	(18,200)	0
Interest Income	1,398	2,300	2,300	2,300	0
Interlock Monitoring Income	52,010	78,000	78,000	78,000	0
Total Revenue	\$835,288	\$1,114,400	\$1,114,400	\$1,114,400	\$0
Transfers In:					
General Fund (10001)	\$941,493	\$791,411	\$808,641	\$808,641	\$0
Total Transfers In	\$941,493	\$791,411	\$808,641	\$808,641	\$0
Total Available	\$1,718,574	\$1,997,604	\$2,029,577	\$2,029,577	\$0
Expenditures:					
Personnel Services	\$1,553,568	\$1,830,811	\$1,848,041	\$1,848,041	\$0
Operating Expenses	58,470	75,000	75,000	75,000	0
Total Expenditures	\$1,612,038	\$1,905,811	\$1,923,041	\$1,923,041	\$0
Total Disbursements	\$1,612,038	\$1,905,811	\$1,923,041	\$1,923,041	\$0
Ending Balance¹	\$106,536	\$91,793	\$106,536	\$106,536	\$0

¹ Ending Balance fluctuations are the result of the uncertain nature of client referrals to ASAP-sponsored programs. The agreement between the ASAP Policy Board and the Board of Supervisors provides that ASAP will endeavor to develop a reserve fund balance sufficient to avoid deficit status during periods where referrals, and therefore client fee revenues to ASAP, decline.