

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION
APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA
FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2021
AND ENDING JUNE 30, 2022**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that, at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, March 22, 2022, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2021, and ending June 30, 2022, and Clerk for said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on April 12 at 4:00 p.m. and April 13 and 14, 2022, at 3:00 p.m., at which meeting, persons affected may be heard on said.

The following summarizes the proposed amendments to the FY 2022 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2022 Third Quarter Review* package, which includes these adjustments, was presented to the Board of Supervisors on March 22, 2022, and is available for public inspection online at <http://www.fairfaxcounty.gov/budget/fy-2022-third-quarter-review>.

Current FY 2022 Revised Budget Plan

Total Expenditures - All Funds	\$12,468,346,026
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Proposed Changes:

General Fund *	(\$1,487,160)
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Other Funds	\$105,852,930
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• Capital Construction	\$10,053,699	
• Federal/State Grants	27,550,881	
• All Other Funds	68,248,350	

School Funds	\$45,571,335
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• School Operating	(\$14,600,134)	
• School Grants & Self Supporting	59,852,689	
• School Adult & Community Education	318,780	

Total Expenditures in All Funds	\$12,618,283,131
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Increase from FY 2022 Current Budget Plan	\$149,937,105
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* As a result of these adjustments, the FY 2022 available General Fund balance is \$2,000,700. There have

been no FY 2022 Consideration Items requested as of March 18, 2022.

All persons wishing to present their views on these subjects may use the form at <https://www.fairfaxcounty.gov/bosclerk/speakers-form> or call the Office of the Clerk for the Board at (703) 324-3151, TTY 711 (Virginia Relay Center) to be placed on the Speakers List or may appear and be heard. As required by law, copies of the full text of proposed ordinances, plans and amendments, as applicable, as well as other documents relating to the aforementioned subjects, are on file and available for review at the Office of the Clerk for the Board of Supervisors, Suite 552 of the Fairfax County Government Center, 12000 Government Center Parkway, Fairfax, Virginia.



Fairfax County is committed to nondiscrimination on the basis of disability in all county programs, services and activities and supports the Americans with Disabilities Act by making reasonable accommodations for persons with disabilities. All televised government meetings are closed captioned. Reasonable accommodation is available upon 48 hours advance notice by calling 703-324-3151 or TTY 711.



County of Fairfax, Virginia

MEMORANDUM

Attachment B

DATE: March 22, 2022

TO: Board of Supervisors

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

SUBJECT: FY 2022 Third Quarter Review

Attached for your review and consideration is the *FY 2022 Third Quarter Review*, including Supplemental Appropriation Resolution AS 22190 and Amendment to the Fiscal Planning Resolution AS 22901. The Third Quarter Review includes recommended funding adjustments and the following attachments for your information.

- Attachment I - A General Fund Statement reflecting adjustments included in the Third Quarter Review. Also attached is a statement of Expenditures by Fund, Summary of All Funds.
- Attachment II - A Summary of General Fund Revenue reflecting an increase of \$23.92 million over the revenue estimates included in the *FY 2022 Mid-Year Review*.
- Attachment III - A detail of major expenditure changes in Appropriated and Non-Appropriated Other Funds. Expenditure changes, excluding audit adjustments, in all Appropriated Other Funds and excluding Schools, the General Fund, and the Federal/State Grant Fund, total a net increase of \$78.30 million. Expenditures in Non-Appropriated Other Funds decrease a total of \$2.43 million.
- Attachment IV - Fund 50000, Federal/State Grants, detailing grant appropriation adjustments for a total net increase of \$27.55 million.
- Attachment V - Supplemental Appropriation Resolution (SAR) AS 22190 and Amendment to the Fiscal Planning Resolution (FPR) AS 22901.
- Attachment VI - FY 2021 Audit Package including final adjustments to FY 2021 and the FY 2022 impact.
- Attachment VII - Fairfax County Public Schools (FCPS) Third Quarter Review

As the Board is aware, the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2022 Third*

Quarter Review has been scheduled for April 12, 13, and 14, 2022. On April 26, 2022, the Board will take action on this quarterly review prior to marking up the FY 2023 Advertised Budget Plan.

The following is a summary of General Fund adjustments included in the *FY 2022 Third Quarter Review*.

Summary of Third Quarter Adjustments

(in millions)

Previous Balances

FY 2022 General Fund Available Balance

\$0

\$0

Net Available: \$0

FY 2022 Third Quarter Adjustments

Net Revenue Adjustments

\$26,423,580

Spending Adjustments

Decennial Redistricting	(501,840)
Elections Staffing and Ballot Mailing and Tracking	(1,500,000)
Patriot Park North Complex	(669,000)
Summer Entertainment Series	(100,000)
Children's Services Act	2,000,000
Adoption Subsidy Program	0
New Positions for Lorton Community Center	0
Snow Removal Costs	(150,000)
South County Animal Shelter	(68,000)
Acceleration of Benchmark Study Adjustments	(1,031,919)
IT Project Support	(6,438,200)
Infrastructure Replacement and Upgrades at County Facilities	(8,385,000)
Vehicle Replacement Fund	(479,774)
PC Program, WiFi Upgrade and Telephony Upgrade	(4,798,803)
	<u>(\$22,122,536)</u>

Required Reserve Adjustments

Revenue Stabilization Reserve	(\$1,150,172)
Economic Opportunity Reserve	(230,034)
Managed Reserve	(920,138)
	<u>(\$2,300,344)</u>

Net Third Quarter Adjustments: \$2,000,700

Net Available: \$2,000,700

The *FY 2022 Third Quarter Review* reflects a small number of adjustments necessary to fund FY 2022 spending and reserve requirements, supported by revenues in several categories, primarily Sales Tax and Personal Property Tax, that are trending above the FY 2022 Mid-Year estimate. Sales Tax receipts are estimated to be \$10.90 million, or 5.2 percent, higher than the Mid-Year estimate based on year-to-date collections. Personal Property Taxes are projected to be \$9.05 million, or 1.4 percent, above the prior estimate due to an increase in the number of vehicles that were purchased or moved into the County. Other revenue categories that are expected to increase from the Mid-Year estimate include Real Estate Taxes, due to lower exonerations and higher supplemental assessments partially offset by an increase in anticipated tax

relief for disabled veterans, and Transient Occupancy Taxes, due to higher than expected year-to-date collections.

The largest of the disbursement adjustments in this package include an \$8.39 million transfer to support capital paydown projects, specifically those related to infrastructure replacement and upgrades; a \$6.44 million transfer to support continued IT projects; and a transfer of \$4.80 million to support IT infrastructure, including the PC program and upgrades to the County's WiFi and telephony systems. These adjustments are consistent with the approach used in recent years to fund capital and IT requirements as part of the Third Quarter and Carryover reviews. Increased support for the Office of Elections in this package totals \$2.00 million, which includes the impact of decennial redistricting, expanded early voting, and no-excuse absentee voting, as well as the cost of two elections conducted during FY 2022. An increase of \$1.03 million, spread across multiple agencies, is also included due to the FY 2022 impact of the FY 2023 Benchmark Compensation Study, as the salary increases resulting from that study were accelerated to help address recruitment and retention challenges. These and the other adjustments that are discussed in detail later in this memo.

As a result of these adjustments, an available balance of \$2.00 million has been identified as part of the FY 2022 Third Quarter Review. This balance is available for the Board's consideration to address one-time priorities or consideration items. Any funds remaining after Board action are recommended to be placed in the County's General Fund Pandemic Reserve, which has a current balance of \$22.53 million.

It should be noted that 9 new positions are recommended as part of the *FY 2022 Third Quarter Review* to support the opening of the new Lorton Community Center. The FY 2023 Advertised Budget Plan includes full-year funding for these positions and anticipated that these positions would be requested as part of the *FY 2022 Third Quarter Review* to allow the Department of Neighborhood and Community Services to recruit staff prior to the center's scheduled opening in August 2022. No additional funding is required for these positions in FY 2022, as the partial-year cost can be accommodated within existing resources due to projected position vacancy savings in the agency.

In addition to the General Fund adjustments summarized above, this package includes a reduction in the debt service costs charged to Parks and Schools due to savings realized from the bond sale for the EDA Facilities Revenue Refunding Bonds, Series 2021C. As a result, the debt service transfer from the Park Revenue and Operating Fund has been reduced by \$0.26 million and the debt service transfer from the School Operating Fund has been reduced by \$0.46 million. These savings, which are possible due to the County's strong credit ratings and prudent management of its debt portfolio, will allow the Park Authority and Fairfax County Public Schools to redirect this funding to other priorities.

Summary of Administrative Adjustments

The following General Fund adjustments are made as part of the *FY 2022 Third Quarter Review*. It should be noted that the revenue adjustments included in the *FY 2022 Third Quarter Review* are described in detail in the Summary of General Fund Revenue, Attachment II.

In addition, there are various General Fund Supported and Other Fund expenditure adjustments, supported by both non-General Fund revenue and the use of fund balance. Adjustments to Other Funds are reflected in the Other Funds Detail section, Attachment III.

SPENDING ADJUSTMENTS**\$22.12 MILLION****Decennial Redistricting**

Agency 15, Office of Elections

NON-RECURRINGFY 2022 Expenditure \$501,840**Net Cost \$501,840**

One-time funding in the amount of \$501,840 is required to support decennial redistricting. District lines are redrawn every 10 years following the completion of the United States Census. As a result of this year's redistricting, funding is necessary for the provisioning of 16 new precincts and informational mailings to all registered voters. This includes mailings to all of Fairfax County's 742,538 registered voters and elections equipment, supplies and materials for the 16 new precincts.

Elections Staffing and Ballot Mailing and Tracking

Agency 15, Office of Elections

Agency 89, Employee Benefits

RECURRING

FY 2022 Expenditure \$1,461,981

FY 2022 Expenditure \$38,019**Net Cost \$1,500,000**

Funding of \$1,500,000 is required to address a budget shortfall in the Office of Elections due to increased costs associated with the November 2021 Gubernatorial Election and anticipated expenditures related to the upcoming June 2022 Primary Election. Funding in the amount of \$535,000 supports increased limited-term staffing for expanded early voting at the County's 16 satellite locations and \$965,000 supports third-party ballot printing and mailing services, supplies and equipment, that are required due to state legislation for no-excuse absentee voting that took effect on July 1, 2020. It should be noted that funding in the amount of \$1,120,000 is included in the FY 2023 Advertised Budget Plan for ballot printing and mailing and expanded early voting.

Patriot Park North Complex

Agency 51, Fairfax County Park Authority

Fund 30010, General Construction and Contributions

NON-RECURRING

FY 2022 Expenditure \$369,000

FY 2022 General Fund Transfer \$300,000**Net Cost \$669,000**

Funding of \$669,000 is required to support one-time start-up costs for the opening of the Patriot Park North Complex, scheduled for December 2022. This premier sports tourism development, recommended by the Sports Tourism Task Force, will have six baseball diamond fields with upgraded restrooms, concessions, and press areas. Funding of \$369,000 will provide for scoreboards at each of the fields, a concession stand to prepare and sell food and drinks, specialized field groomers, trash and recycling receptacles, fencing, first aid and emergency supplies, and batting screens for all six fields. Each of the items are necessary for the successful operation of the fields and to ensure that the venue is ready to host tournaments and events as a major sports tourism destination in the region. In addition, funding of \$300,000 is included in Fund 30010, General Construction and Contributions, for the construction of a playground at the site. A central playground will offer additional recreation opportunities for families attending events at the complex and will allow for a full and lively recreational experience for all who visit Patriot Park North. It should be noted that the FY 2023 Advertised Budget Plan includes partial year funding of \$231,735 in staff and operational costs and \$89,000 for athletic field maintenance requirements at the new Patriot Park North Complex. This funding will support 3/3.0 FTE new positions and non-merit salaries as well as marketing, communications, and field maintenance at the Complex.

Summer Entertainment Series

Agency 51, Fairfax County Park Authority

NON-RECURRING

FY 2022 Expenditure	<u>\$100,000</u>
Net Cost	\$100,000

An increase of \$100,000 is required to provide additional funding for the return of the Summer Entertainment Series to a full pre-pandemic schedule of entertainment activities. The contract for sound and technical services recently expired and higher rates for equipment rentals are expected in FY 2022. Funding of \$100,000 will support the rising costs associated with these services and the planning for approximately 150 summer concerts and outdoor movie events. In addition, it has been requested that each event last longer than in pre-pandemic years. Last year, the Summer Entertainment Series provided a critical outlet for residents as pandemic restrictions were lifted.

Children's Services Act

Agency 67, Family Services

NON-RECURRING

FY 2022 Revenue	(\$2,000,000)
FY 2022 Expenditure	<u>(\$4,000,000)</u>
Net Cost	(\$2,000,000)

A decrease of \$4,000,000 to expenditures is associated with mandated funding requirements in the Children's Services Act (CSA) based on lower than anticipated expenditures in FY 2022. Actual costs for the CSA program are dependent on the number of youth served and the complexity of services provided. COVID-19 has impacted the entire system and the number of youth being served is down relative to prior years. Additionally, the CSA system has worked to contain costs by utilizing community-based services and minimizing the length of stay when a residential placement is necessary. The expenditure decrease is partially offset by a decrease in state funding of \$2,000,000 for a net savings to the General Fund of \$2,000,000.

Adoption Subsidy Program

Agency 67, Family Services

NON-RECURRING

FY 2022 Revenue	(\$500,000)
FY 2022 Expenditure	<u>(\$500,000)</u>
Net Cost	\$0

A decrease of \$500,000 to both revenues and expenditures is included for the Adoption Subsidy Program to more accurately align the program's budget with actual spending and aligns with the number of youths served in recent years. The expenditure decrease is fully offset by a decrease in federal and state revenues for no net impact to the County.

New Positions for Lorton Community Center

Agency 79, Neighborhood and Community Services

RECURRING

FY 2022 Revenue	\$0
FY 2022 Expenditure	<u>\$0</u>
Net Cost	\$0

A total of 9/8.5 FTE positions is included to support programming when the new Lorton Community Center opens to the public, currently scheduled for August 2022. Recreational and educational programming will be offered to residents of all ages. Positions are needed in FY 2022 to allow sufficient time for staff recruitment prior to the opening of the facility. The cost of these positions can be absorbed within the existing FY 2022 appropriation due to recruitment and retention challenges that result in difficulty filling vacancies. Full-year funding of \$1,417,280 was included in the FY 2023 Advertised Budget Plan.

Snow Removal Costs

Agency 87, Unclassified Administrative Expenses-DPWES

NON-RECURRINGFY 2022 Expenditure \$150,000**Net Cost \$150,000**

Funding of \$150,000 is required to provide additional funding for snow removal costs associated with Agency 87, Unclassified Administrative Expenses-DPWES. The Transportation Operations Division within DPWES-Stormwater is responsible for snow removal at all County owned and maintained facilities including fire stations, police stations, mass transit facilities, government centers, libraries, human services centers, and recreation centers. In FY 2022, snow removal costs have been higher than anticipated due to several snow and ice events and increased costs associated with chemicals and contractor services. In addition, the number of facilities for which Stormwater is now responsible has increased in recent years and includes large facilities such as the Merrifield Center and the Public Safety Headquarters. It should be noted that Agency 87, Unclassified Administrative Expenses – DPWES, is being eliminated as part of the FY 2023 Advertised Budget Plan. Funding will be transferred to several new projects in Fund 30010, General Construction and Contributions, to provide more transparency and carryforward of balances at year-end. This change results in no net impact to the General Fund.

South County Animal Shelter

Agency 96, Department of Animal Sheltering

NON-RECURRINGFY 2022 Expenditure \$68,000**Net Cost \$68,000**

Funding of \$68,000 is required to purchase an animal transport vehicle for the South County Animal Shelter which is scheduled to open May 2023. The vehicle will ensure that animals are safely transported from the South County facility to various events, the veterinarian, and the West Ox facility. Due to the significant lead time in purchasing a vehicle, one-time funding in FY 2022 will help prepare for the opening of the new facility.

Acceleration of Benchmark Study Adjustments

General Fund Agencies

Fund 40090, E-911

NON-RECURRING

FY 2022 Expenditure \$324,000

FY 2022 General Fund Transfer \$707,919**Net Cost \$1,031,919**

Funding of \$1,031,919 is required to support the implementation of changes resulting from the FY 2023 Benchmark Compensation Study that were effective on February 12, 2022. Based on the County's benchmark class survey of comparator jurisdictions, 14 general benchmark classes were determined to be below 95 percent of the external salary range market midpoint average. As a result of the survey, a total of 109 job classes, including the 14 benchmark classes, were recommended for pay increase adjustments. It should be noted that the full cost of these adjustments is offset by the utilization of one-time savings available in several agencies to absorb a portion of the costs, resulting in a net General Fund impact of \$1.0 million, including an increase in the General Fund Transfer to Fund 40090, E-911. It should be noted that baseline funding for these pay adjustments was included in the FY 2023 Advertised Budget Plan.

IT Project Support

Fund 10040, IT Projects

NON-RECURRINGFY 2022 General Fund Transfer \$6,438,200**Net Cost \$6,438,200**

The General Fund transfer to Fund 10040, IT Projects, is increased by \$6,438,200 to support the funding of continued IT projects. As indicated in the FY 2023 Advertised Budget Plan, projects were anticipated to be funded with one-time balances as part of the *FY 2022 Third Quarter Review*. While increased baseline

funding to support these investments is highly recommended, the County has successfully used one-time funds at Third Quarter and Carryover reviews to support technology initiatives due to limited funding. More details regarding the projects funded as part of this adjustment are included in the *Other Funds Detail* write-up for Fund 10040, IT Projects, on page 27 of this package.

Infrastructure Replacement and Upgrades at County Facilities		NON-RECURRING
Fund 30020, Infrastructure Replacement and Upgrades	FY 2022 General Fund Transfer	<u>\$8,385,000</u>
	Net Cost	\$8,385,000

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$8,385,000 for infrastructure replacement and upgrades at County facilities. Funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years. These projects, all Category F, will address emergency building repairs, emergency generator replacement, HVAC system upgrades, and roof repairs and waterproofing. More details regarding the projects funded as part of this adjustment are included in the *Other Funds Detail* write-up for Fund 30020, Infrastructure Replacement and Upgrades, on page 31 of this package. It should be noted that additional funding of \$1,500,000 is recommended in the FY 2023 Advertised Budget Plan to address FY 2023 infrastructure replacement and upgrades project requirements.

Vehicle Replacement Fund		NON-RECURRING
Fund 60010, Department of Vehicle Services	FY 2022 General Fund Transfer	<u>\$479,774</u>
	Net Cost	\$479,774

The General Fund transfer to Fund 60010, Department of Vehicle Services, is increased by \$479,774 to support the Vehicle Replacement Program and additional costs related to the transition to hybrid and electric vehicles in line with Fairfax Green Initiatives and the change in the police vehicle platform from sedan to utility. This will be the first year in a multi-year approach to shore up this fund in order to maintain fund stability.

PC Program, WiFi Upgrade and Telephony Upgrade		NON-RECURRING
Fund 60030, Technology Infrastructure	FY 2022 General Fund Transfer	<u>\$4,798,803</u>
	Net Cost	\$4,798,803

The General Fund transfer to Fund 60030, Technology Infrastructure, is increased by \$4,798,803 to support the PC program, upgrades to the County's WiFi and telephony systems, and purchase of an enterprise software license for content management software. These investments help address costs associated with County's increasing reliance on technology. Cost drivers in the PC program include rising software license costs as well as increased hardware and software requirements to support an increasingly mobile workforce. The ongoing WiFi upgrade supports improved internet access in and around county facilities for both staff and members of the public. The telephony upgrade creates a hybrid structure suited to agency and job functions which is capable of supporting the organization's tele-work policy. The upgrade also lays the foundation for a non-emergency citizen hotline, which would support further modernization strategies. The content management software license provides a flexible data repository for agencies migrating away from legacy systems and lays the foundation for improved data sharing in the future. This function is increasingly in demand for agency business needs and an enterprise level license supports the expanded use.

INCREASES TO RESERVES**\$2.30 MILLION****Reserve Adjustments****NON-RECURRING**

Fund 10010, Revenue Stabilization Fund	FY 2022 General Fund Transfer	\$1,150,172
Fund 10015, Economic Opportunity Reserve	FY 2022 General Fund Transfer	\$230,034
	Net Cost	\$1,380,206

The transfers from the General Fund to Fund 10010, Revenue Stabilization Fund, and Fund 10015, Economic Opportunity Reserve, are increased by a total of \$1,380,206 based on revised FY 2022 Total General Fund Disbursement levels. This is consistent with the County's reserve policy. The Revenue Stabilization Reserve, Managed Reserve and Economic Opportunity Reserve are fully funded at their target levels.

It should be noted that an additional \$920,138 is also allocated to the Managed Reserve as part of the *FY 2022 Third Quarter Review*, for a total General Fund increase to reserves of \$2,300,344.

Summary

In summary, I am recommending that the following actions be taken:

- Board approval of the funding and audit adjustments contained in this package which result in a General Fund Available Balance of \$2.00 million and an increase of \$78.30 million in Appropriated Other Funds expenditures excluding Federal and State Grants, audit adjustments and Schools' funds. Details regarding adjustments for School funds as requested by the Fairfax County Public Schools are provided in the Schools' *FY 2022 Third Quarter Review* package (Attachment VII).
 - Supplemental Appropriation Resolution AS 22190
 - Amendment to Fiscal Planning Resolution AS 22901
- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grants, totaling an increase of \$27.55 million.

FY 2022 Third Quarter Review
Attachment I – Schedules

FY 2022 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$450,483,673	\$182,576,859	\$490,597,395	\$490,597,395	\$0	0.00%
Revenue						
Real Property Taxes	\$3,006,833,157	\$3,047,959,917	\$3,047,959,917	\$3,051,670,797	\$3,710,880	0.12%
Personal Property Taxes ¹	431,079,622	442,806,499	451,652,323	460,705,328	9,053,005	2.00%
General Other Local Taxes	549,104,239	525,807,944	545,966,336	559,626,031	13,659,695	2.50%
Permit, Fees & Regulatory Licenses	57,076,113	52,439,181	50,782,784	50,782,784	0	0.00%
Fines & Forfeitures	5,477,214	8,727,970	6,913,687	6,913,687	0	0.00%
Revenue from Use of Money & Property	24,776,135	14,973,158	14,597,536	14,597,536	0	0.00%
Charges for Services	33,695,016	57,104,738	50,885,981	50,885,981	0	0.00%
Revenue from the Commonwealth ¹	308,776,179	312,963,571	313,696,177	311,396,177	(2,300,000)	(0.73%)
Revenue from the Federal Government	156,499,874	40,015,038	40,733,909	40,533,909	(200,000)	(0.49%)
Recovered Costs/Other Revenue	18,312,162	15,526,944	14,778,130	14,778,130	0	0.00%
Total Revenue	\$4,591,629,711	\$4,518,324,960	\$4,537,966,780	\$4,561,890,360	\$23,923,580	0.53%
Transfers In						
Fund 40030 Cable Communications	\$2,411,781	\$2,704,481	\$2,704,481	\$2,704,481	\$0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	15,000,000	15,000,000	0	0.00%
Fund 40080 Integrated Pest Management	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$8,707,781	\$9,000,481	\$24,000,481	\$24,000,481	\$0	0.00%
Total Available	\$5,050,821,165	\$4,709,902,300	\$5,052,564,656	\$5,076,488,236	\$23,923,580	0.47%
Direct Expenditures						
Personnel Services	\$884,112,034	\$928,006,180	\$934,494,077	\$935,315,058	\$820,981	0.09%
Operating Expenses	420,880,189	353,349,630	547,513,316	544,815,156	(2,698,160)	(0.49%)
Recovered Costs	(32,584,049)	(35,235,529)	(35,297,306)	(35,297,306)	0	0.00%
Capital Equipment	5,083,216	581,600	3,934,629	4,286,629	352,000	8.95%
Fringe Benefits	377,819,714	408,314,455	410,672,935	410,710,954	38,019	0.01%
Total Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,861,317,651	\$1,859,830,491	(\$1,487,160)	(0.08%)

FY 2022 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out						
Fund S10000 School Operating	\$2,143,322,211	\$2,172,661,166	\$2,172,661,166	\$2,172,661,166	\$0	0.00%
Fund S31000 School Construction	13,100,000	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization ²	3,955,212	0	7,952,596	9,102,768	1,150,172	14.46%
Fund 10015 Economic Opportunity Reserve ²	14,050,131	0	696,739	926,773	230,034	33.02%
Fund 10020 Community Funding Pool	12,283,724	12,283,724	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	15,266,749	14,492,449	15,177,449	15,177,449	0	0.00%
Fund 10040 IT Projects	16,144,000	0	20,611,200	27,049,400	6,438,200	31.24%
Fund 20000 County Debt Service	131,040,472	131,317,132	131,317,132	131,317,132	0	0.00%
Fund 20001 School Debt Service	198,182,333	197,118,522	197,118,522	197,118,522	0	0.00%
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	23,469,189	16,579,278	52,691,229	52,991,229	300,000	0.57%
Fund 30015 Environmental and Energy Program	9,116,615	1,298,767	19,498,767	19,498,767	0	0.00%
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	0	19,906,318	28,291,318	8,385,000	42.12%
Fund 30050 Transportation Improvements	0	0	5,000,000	5,000,000	0	0.00%
Fund 30060 Pedestrian Walkway Improvements	3,018,555	800,000	800,000	800,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	2,500,000	2,500,000	0	0.00%
Fund 30300 Affordable Housing Development and Investment	0	0	10,000,000	10,000,000	0	0.00%
Fund 40000 County Transit Systems	40,633,472	40,633,472	40,633,472	40,633,472	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	147,216,019	148,691,446	150,158,878	150,158,878	0	0.00%
Fund 40045 Early Childhood Birth to 5	32,611,229	32,619,636	32,667,557	32,667,557	0	0.00%
Fund 40090 E-911	220,145	6,400,398	6,623,874	7,331,793	707,919	10.69%
Fund 40330 Elderly Housing Programs	1,893,531	1,888,604	1,890,758	1,890,758	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	24,302,085	24,308,191	25,960,961	25,960,961	0	0.00%
Fund 60010 Department of Vehicle Services	0	0	0	479,774	479,774	-
Fund 60020 Document Services Division	3,965,515	3,941,831	3,965,525	3,965,525	0	0.00%
Fund 60030 Technology Infrastructure Services	58,132	0	2,059,235	6,858,038	4,798,803	233.04%
Fund 73030 OPEB Trust	4,490,000	5,000,000	5,000,000	5,000,000	0	0.00%
Fund 80000 Park Revenue and Operating Fund	1,706,529	0	2,283,737	2,283,737	0	0.00%
Fund 81000 FCRHA General Operating	3,226,872	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	941,493	791,411	808,641	808,641	0	0.00%
Total Transfers Out	\$2,904,912,666	\$2,872,309,105	\$3,001,750,558	\$3,024,240,460	\$22,489,902	0.75%
Total Disbursements	\$4,560,223,770	\$4,527,325,441	\$4,863,068,209	\$4,884,070,951	\$21,002,742	0.43%

FY 2022 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Total Ending Balance	\$490,597,395	\$182,576,859	\$189,496,447	\$192,417,285	\$2,920,838	1.54%
Less:						
Managed Reserve ²	\$182,576,859	\$182,576,859	\$189,496,447	\$190,416,585	\$920,138	0.49%
CARES Coronavirus Relief Fund Balance ³	10,818,727	0	0	0	0	-
ARPA Cononavirus State and Local Fund ³	111,447,319	0	0	0	0	
FY 2021 Audit Adjustments	8,283,873	0	0	0	0	-
Total Available	\$177,470,617	\$0	\$0	\$2,000,700	\$2,000,700	-

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

² The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2022.

³ Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

FY 2022 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,226,549	\$5,569,932	\$5,623,432	\$5,623,432	\$0	0.00%
02 Office of the County Executive	5,816,147	6,444,013	8,421,765	8,421,765	0	0.00%
03 Department of Clerk Services	1,752,481	1,832,445	1,908,353	1,908,353	0	0.00%
06 Department of Finance	8,883,263	9,199,096	9,255,596	9,255,596	0	0.00%
11 Department of Human Resources	8,044,365	8,758,003	9,527,593	9,527,593	0	0.00%
12 Department of Procurement and Material Management	7,168,511	7,629,840	9,144,517	9,144,517	0	0.00%
13 Office of Public Affairs	1,683,813	1,808,863	1,948,346	1,948,346	0	0.00%
15 Office of Elections	7,159,771	5,174,595	6,039,328	8,003,149	1,963,821	32.52%
17 Office of the County Attorney	7,787,013	8,311,656	9,495,293	9,495,293	0	0.00%
20 Department of Management and Budget	5,412,331	5,585,361	6,865,406	6,903,592	38,186	0.56%
37 Office of the Financial and Program Auditor	251,983	417,685	439,685	439,685	0	0.00%
41 Civil Service Commission	390,430	472,756	476,756	476,756	0	0.00%
42 Office of the Independent Police Auditor	363,805	331,153	333,153	333,153	0	0.00%
43 Office of the Police Civilian Review Panel	0	0	118,324	118,324	0	0.00%
57 Department of Tax Administration	26,295,231	28,152,495	29,370,487	29,370,487	0	0.00%
70 Department of Information Technology	37,360,416	38,248,362	38,889,948	38,889,948	0	0.00%
Total Legislative-Executive Functions / Central Services	\$123,596,109	\$127,936,255	\$137,857,982	\$139,859,989	\$2,002,007	1.45%
Judicial Administration						
80 Circuit Court and Records	\$12,221,075	\$12,786,917	\$13,206,946	\$13,206,946	\$0	0.00%
82 Office of the Commonwealth's Attorney	5,133,836	8,022,126	9,185,146	9,185,146	0	0.00%
85 General District Court	3,817,228	5,121,248	5,215,764	5,215,764	0	0.00%
91 Office of the Sheriff	19,954,530	20,798,710	22,202,922	22,202,922	0	0.00%
Total Judicial Administration	\$41,126,669	\$46,729,001	\$49,810,778	\$49,810,778	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$767,461	\$766,580	\$773,637	\$773,637	\$0	0.00%
31 Land Development Services	13,755,122	14,868,781	15,313,664	15,313,664	0	0.00%
81 Juvenile and Domestic Relations District Court	23,999,362	25,895,668	26,358,501	26,358,501	0	0.00%
90 Police Department	212,516,529	220,828,958	226,359,861	226,359,861	0	0.00%
91 Office of the Sheriff	45,174,538	51,449,508	52,924,064	52,924,064	0	0.00%
92 Fire and Rescue Department	217,324,258	219,846,455	226,620,517	226,620,517	0	0.00%
93 Department of Emergency Management and Security	1,648,173	2,204,240	7,502,444	7,502,444	0	0.00%
96 Department of Animal Sheltering	2,524,182	2,770,499	2,861,378	2,929,378	68,000	2.38%
97 Department of Code Compliance	4,297,006	4,834,330	4,883,721	4,883,721	0	0.00%
Total Public Safety	\$522,006,631	\$543,465,019	\$563,597,787	\$563,665,787	\$68,000	0.01%

FY 2022 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$58,170,422	\$61,452,985	\$63,708,900	\$63,708,900	\$0	0.00%
25 Business Planning and Support	722,543	1,017,779	1,208,555	1,208,555	0	0.00%
26 Office of Capital Facilities	13,501,009	15,648,762	16,457,019	16,457,019	0	0.00%
87 Unclassified Administrative Expenses	4,143,631	3,948,694	4,115,272	4,265,272	150,000	3.64%
Total Public Works	\$76,537,605	\$82,068,220	\$85,489,746	\$85,639,746	\$150,000	0.18%
Health and Welfare						
67 Department of Family Services	\$134,411,533	\$147,732,466	\$150,712,006	\$146,212,006	(\$4,500,000)	(2.99%)
71 Health Department	47,868,459	72,619,720	77,712,498	77,712,498	0	0.00%
77 Office of Strategy Management for Health and Human Services	2,550,601	3,400,338	0	0	0	--
79 Department of Neighborhood and Community Services	68,207,310	86,396,468	93,814,239	93,814,239	0	0.00%
Total Health and Welfare	\$253,037,903	\$310,148,992	\$322,238,743	\$317,738,743	(\$4,500,000)	(1.40%)
Parks and Libraries						
51 Fairfax County Park Authority	\$26,269,049	\$27,796,201	\$28,321,073	\$28,857,355	\$536,282	1.89%
52 Fairfax County Public Library	28,304,597	30,588,934	31,532,926	31,532,926	0	0.00%
Total Parks and Libraries	\$54,573,646	\$58,385,135	\$59,853,999	\$60,390,281	\$536,282	0.90%
Community Development						
16 Economic Development Authority	\$8,865,843	\$8,882,016	\$9,070,016	\$9,070,016	\$0	0.00%
30 Department of Economic Initiatives	1,053,315	1,408,919	1,907,195	1,907,195	0	0.00%
31 Land Development Services	14,976,089	16,398,686	17,112,791	17,112,791	0	0.00%
35 Department of Planning and Development	12,649,449	13,727,895	14,925,890	15,045,439	119,549	0.80%
38 Department of Housing and Community Development	26,374,675	25,249,134	27,092,945	27,092,945	0	0.00%
39 Office of Human Rights and Equity Programs	1,466,298	1,877,330	1,925,339	1,925,339	0	0.00%
40 Department of Transportation	8,604,045	9,087,429	10,193,869	10,292,852	98,983	0.97%
Total Community Development	\$73,989,714	\$76,631,409	\$82,228,045	\$82,446,577	\$218,532	0.27%
Nondepartmental						
87 Unclassified Administrative Expenses (Nondepartmental) ¹	\$131,809,837	\$0	\$148,182,133	\$148,182,133	\$0	0.00%
89 Employee Benefits	378,632,990	409,652,305	412,058,438	412,096,457	38,019	0.01%
Total Nondepartmental	\$510,442,827	\$409,652,305	\$560,240,571	\$560,278,590	\$38,019	0.01%
Total General Fund Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,861,317,651	\$1,859,830,491	(\$1,487,160)	(0.08%)

¹ Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act Plan (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

FY 2022 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,655,311,104	\$1,655,016,336	\$1,861,317,651	\$1,859,830,491	(\$1,487,160)	(0.08%)
10015 Economic Opportunity Reserve	(926,048)	0	47,374,111	47,604,145	230,034	0.49%
10020 Consolidated Community Funding Pool	12,299,085	12,283,724	12,666,382	12,666,382	0	0.00%
10030 Contributory Fund	15,260,496	19,493,160	20,178,160	20,178,160	0	0.00%
10040 Information Technology Projects	21,761,263	0	59,591,858	67,076,498	7,484,640	12.56%
Total General Fund Group	\$1,703,705,900	\$1,686,793,220	\$2,001,128,162	\$2,007,355,676	\$6,227,514	0.31%
Debt Service Funds						
20000 Consolidated Debt Service	\$327,105,690	\$335,713,873	\$340,291,589	\$339,575,607	(\$715,982)	(0.21%)
Capital Project Funds						
30000 Metro Operations and Construction	\$82,239,462	\$82,670,850	\$82,670,850	\$82,670,850	\$0	0.00%
30010 General Construction and Contributions	48,891,202	21,054,278	261,189,043	261,724,043	535,000	0.20%
30015 Environmental and Energy Program	5,041,179	1,298,767	31,915,044	31,915,044	0	0.00%
30020 Infrastructure Replacement and Upgrades	8,208,670	0	63,611,179	71,996,179	8,385,000	13.18%
30030 Library Construction	3,636,330	0	106,712,610	107,375,610	663,000	0.62%
30040 Contributed Roadway Improvements	2,960,960	0	48,340,654	48,340,654	0	0.00%
30050 Transportation Improvements	15,383,642	0	67,678,910	67,678,910	0	0.00%
30060 Pedestrian Walkway Improvements	2,405,178	800,000	0	0	0	-
30070 Public Safety Construction	48,644,258	0	338,487,741	338,724,592	236,851	0.07%
30090 Pro Rata Share Drainage Construction	170,837	0	5,712,821	5,712,821	0	0.00%
30300 Affordable Housing Development and Investment	10,912,512	19,670,000	83,181,329	83,415,177	233,848	0.28%
30400 Park Authority Bond Construction	16,437,744	0	169,347,465	169,347,465	0	0.00%
S31000 Public School Construction	161,056,471	203,976,143	658,872,289	658,872,289	0	0.00%
Total Capital Project Funds	\$405,988,445	\$329,470,038	\$1,917,719,935	\$1,927,773,634	\$10,053,699	0.52%
Special Revenue Funds						
40000 County Transit Systems	\$107,649,141	\$137,930,629	\$141,957,123	\$147,037,123	\$5,080,000	3.58%
40010 County and Regional Transportation Projects	53,767,236	65,943,105	424,930,301	424,930,301	0	0.00%
40030 Cable Communications	9,433,376	10,373,836	17,633,533	17,633,533	0	0.00%
40040 Fairfax-Falls Church Community Services Board	170,513,493	184,856,796	199,895,087	199,895,087	0	0.00%
40045 Early Childhood Birth to 5	25,112,422	32,835,596	33,123,520	33,123,520	0	0.00%
40050 Reston Community Center	7,300,914	8,651,779	10,938,211	10,938,211	0	0.00%
40060 McLean Community Center	4,806,945	6,346,030	6,897,045	6,897,045	0	0.00%
40070 Burgundy Village Community Center	7,507	46,806	126,939	161,939	35,000	27.57%
40080 Integrated Pest Management Program	1,537,084	3,336,239	3,685,668	3,685,668	0	0.00%
40090 E-911	49,425,400	53,465,076	68,390,137	69,098,056	707,919	1.04%
40100 Stormwater Services	74,598,088	86,050,738	267,972,778	272,972,778	5,000,000	1.87%
40110 Dulles Rail Phase I Transportation Improvement District	27,456,424	14,466,350	18,218,750	19,218,750	1,000,000	5.49%
40120 Dulles Rail Phase II Transportation Improvement District	29,231,743	500,000	13,313,233	13,313,233	0	0.00%
40125 Metrorail Parking System Pledged Revenues	14,182,503	14,788,460	17,559,874	15,559,874	(2,000,000)	(11.39%)
40130 Leaf Collection	2,017,232	2,615,535	2,634,001	2,634,001	0	0.00%
40140 Refuse Collection and Recycling Operations	19,332,911	20,139,769	21,795,213	21,795,213	0	0.00%
40150 Refuse Disposal	56,385,537	53,741,293	59,299,086	64,649,086	5,350,000	9.02%
40170 I-95 Refuse Disposal	8,490,865	8,317,216	18,082,618	18,082,618	0	0.00%
40180 Tysons Service District	202,621	0	10,700,247	10,700,247	0	0.00%

FY 2022 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40190 Reston Service District	\$52,688	\$0	\$862,560	\$862,560	\$0	0.00%
40300 Housing Trust Fund	6,354,210	3,667,191	23,021,190	23,021,190	0	0.00%
40330 Elderly Housing Programs	3,233,208	2,435,868	2,480,942	3,817,013	1,336,071	53.85%
50000 Federal/State Grants	231,050,638	118,138,075	543,534,510	571,085,391	27,550,881	5.07%
50800 Community Development Block Grant	23,573,088	5,960,799	16,390,155	16,390,155	0	0.00%
50810 HOME Investment Partnerships Program	3,438,156	2,141,854	12,751,196	12,751,196	0	0.00%
S10000 Public School Operating	2,942,528,053	3,044,345,859	3,539,123,072	3,524,522,938	(14,600,134)	(0.41%)
S40000 Public School Food and Nutrition Services	67,194,263	86,373,274	94,400,662	94,400,662	0	0.00%
S43000 Public School Adult and Community Education	7,112,179	8,401,558	8,473,446	8,792,226	318,780	3.76%
S50000 Public School Grants & Self Supporting Programs	63,123,362	82,091,763	141,340,066	201,192,755	59,852,689	42.35%
Total Special Revenue Funds	\$4,009,111,287	\$4,057,961,494	\$5,719,531,163	\$5,809,162,369	\$89,631,206	1.57%
TOTAL GOVERNMENTAL FUNDS	\$6,445,911,322	\$6,409,938,625	\$9,978,670,849	\$10,083,867,286	\$105,196,437	1.05%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$24,437,144	\$31,565,173	\$43,565,943	\$43,565,943	\$0	0.00%
60010 Department of Vehicle Services	61,602,232	84,177,317	89,669,996	95,961,151	6,291,155	7.02%
60020 Document Services	9,508,623	9,227,924	9,605,926	9,605,926	0	0.00%
60030 Technology Infrastructure Services	43,875,092	47,774,739	60,015,286	64,814,089	4,798,803	8.00%
60040 Health Benefits	178,475,276	176,514,488	206,913,153	206,913,153	0	0.00%
S60000 Public School Insurance	16,263,589	19,177,238	20,025,785	20,025,785	0	0.00%
S62000 Public School Health and Flexible Benefits	446,493,115	567,938,109	593,117,192	593,117,192	0	0.00%
Total Internal Service Funds	\$780,655,071	\$936,374,988	\$1,022,913,281	\$1,034,003,239	\$11,089,958	1.08%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$105,517,872	\$113,528,060	\$120,126,915	\$120,164,268	\$37,353	0.03%
69020 Sewer Bond Parity Debt Service	25,890,283	32,106,606	32,106,606	33,263,106	1,156,500	3.60%
69040 Sewer Bond Subordinate Debt Service	25,213,477	25,689,605	25,689,605	25,689,605	0	0.00%
69300 Sewer Construction Improvements	86,233,313	86,000,000	131,077,740	131,077,740	0	0.00%
69310 Sewer Bond Construction	41,199,008	0	202,404,431	202,404,431	0	0.00%
Total Enterprise Funds	\$284,053,953	\$257,324,271	\$511,405,297	\$512,599,150	\$1,193,853	0.23%
TOTAL PROPRIETARY FUNDS	\$1,064,709,024	\$1,193,699,259	\$1,534,318,578	\$1,546,602,389	\$12,283,811	0.80%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0	0.00%
70040 Mosaic District Community Development Authority	2,832,300	4,882,023	4,882,023	4,882,023	0	0.00%
Total Custodial Funds	\$14,637,984	\$16,708,971	\$16,709,921	\$16,709,921	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$413,760,682	\$426,470,138	\$426,493,508	\$433,393,508	\$6,900,000	1.62%
73010 Uniformed Employees Retirement Trust	143,350,436	142,615,196	142,620,204	147,820,204	5,200,000	3.65%
73020 Police Retirement Trust	109,992,865	113,665,556	113,670,564	122,270,564	8,600,000	7.57%
73030 OPEB Trust	23,660,459	13,605,968	13,605,968	25,362,825	11,756,857	86.41%

FY 2022 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$204,869,657	\$229,223,973	\$225,332,934	\$225,332,934	\$0	0.00%
S71100 Public School OPEB Trust	10,449,991	16,923,500	16,923,500	16,923,500	0	0.00%
Total Trust Funds	\$906,084,090	\$942,504,331	\$938,646,678	\$971,103,535	\$32,456,857	3.46%
TOTAL FIDUCIARY FUNDS	\$920,722,074	\$959,213,302	\$955,356,599	\$987,813,456	\$32,456,857	3.40%
TOTAL APPROPRIATED FUNDS	\$8,431,342,420	\$8,562,851,186	\$12,468,346,026	\$12,618,283,131	\$149,937,105	1.20%
Less: Internal Service Funds ¹	(\$780,655,071)	(\$936,374,988)	(\$1,022,913,281)	(\$1,034,003,239)	(\$11,089,958)	1.08%
NET EXPENDITURES	\$7,650,687,349	\$7,626,476,198	\$11,445,432,745	\$11,584,279,892	\$138,847,147	1.21%

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

**FY 2022 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,612,038	\$1,905,811	\$1,923,041	\$1,923,041	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$0	\$18,799	\$94,401	\$94,401	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$4,960,683	\$6,207,655	\$14,515,635	\$16,226,031	\$1,710,396	11.78%
81060 FCRHA Internal Service	3,176,279	2,303,444	2,419,614	2,419,614	0	0.00%
81100 Fairfax County Rental Program	2,820,443	794,852	1,414,175	1,414,175	0	0.00%
81200 Housing Partnerships	10,344,314	0	34,866,867	9,068,767	(25,798,100)	(73.99%)
81300 RAD - Project-Based Voucher	7,158,039	200,770	241,946	241,946	0	0.00%
81400 FCRHA Asset Management	0	0	0	27,091,457	27,091,457	-
81500 Housing Grants	1,869,784	2,742,012	2,702,975	2,903,867	200,892	7.43%
Total Other Housing Funds	\$30,329,542	\$12,248,733	\$56,161,212	\$59,365,857	\$3,204,645	5.71%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$72,825,214	\$77,036,676	\$84,114,890	\$76,590,131	(\$7,524,759)	(8.95%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$103,154,756	\$89,285,409	\$140,276,102	\$135,955,988	(\$4,320,114)	(3.08%)
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$34,387,939	\$39,610,333	\$40,301,272	\$42,186,921	\$1,885,649	4.68%
Capital Projects Funds						
80300 Park Improvements	\$4,226,920	\$0	\$27,040,092	\$27,040,092	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,614,859	\$39,610,333	\$67,341,364	\$69,227,013	\$1,885,649	2.80%
TOTAL NON-APPROPRIATED FUNDS	\$143,381,653	\$130,820,352	\$209,634,908	\$207,200,443	(\$2,434,465)	(1.16%)

FY 2022 Third Quarter Review
Attachment II – General Fund Receipts / Transfers In

SUMMARY OF GENERAL FUND REVENUE

SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

Category	FY 2021 Actual	FY 2022 Revised Budget Plan as of FY 2021 Carryover ¹	FY 2022 Mid-Year Estimate ¹	FY 2022 Third Quarter Budget Estimate	Change from the FY 2022 Mid-Year Estimate	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current & Delinquent	\$3,006,833,157	\$3,047,959,917	\$3,047,959,917	\$3,051,670,797	\$3,710,880	0.12%
Personal Property Taxes - Current & Delinquent ²	642,393,566	654,120,443	662,966,267	672,019,272	9,053,005	1.37%
Other Local Taxes	549,104,239	525,807,944	545,966,336	559,626,031	13,659,695	2.50%
Permits, Fees and Regulatory Licenses	57,076,113	52,439,181	50,782,784	50,782,784	0	0.00%
Fines and Forfeitures	5,477,214	8,727,970	6,913,687	6,913,687	0	0.00%
Revenue from Use of Money/Property	24,776,135	14,973,158	14,597,536	14,597,536	0	0.00%
Charges for Services	33,695,016	57,519,973	50,885,981	50,885,981	0	0.00%
Revenue from the Commonwealth and Federal Government ²	253,962,109	143,116,142	143,116,142	140,616,142	(2,500,000)	-1.75%
Recovered Costs/ Other Revenue	18,312,162	15,526,944	14,778,130	14,778,130	0	0.00%
Total Revenue	\$4,591,629,711	\$4,520,191,672	\$4,537,966,780	\$4,561,890,360	\$23,923,580	0.53%
Transfers In	8,707,781	24,000,481	24,000,481	24,000,481	0	0.00%
Total Receipts	\$4,600,337,492	\$4,544,192,153	\$4,561,967,261	\$4,585,890,841	\$23,923,580	0.52%

¹ FY 2022 revenue estimates were increased a net \$19.6 million as part of the *FY 2021 Carryover Review* and the *FY 2022 Mid-Year Review*.

² The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

Total receipts, including Transfers In, are estimated at \$4,585,890,841 and reflect a net increase of \$23,923,580, or 0.5 percent, over the FY 2022 Mid-Year estimate. This increase is primarily the result of a \$13.7 million increase in Other Local Taxes, \$3.7 million in Real Estate Taxes, \$9.1 million in Personal Property Taxes, partially offset by a decrease of \$2.5 million in Revenue from the Commonwealth and Federal Government.

FY 2022 revenue estimates were increased a net \$1.9 million as part of the *FY 2021 Carryover Review* and another \$17.8 million as part of the *FY 2022 Mid-Year Review*. These adjustments were based on actual FY 2021 receipts and collections through the first several months of FY 2022.

The FY 2022 Third Quarter revenue estimates are based on revenue collections through the end of February 2022. Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates included in this Attachment. It should be noted that little information is available concerning Business, Professional, and Occupational License (BPOL) Taxes, since filings and payments are not due until March 1, with additional time required to process returns. In addition, revenue from the Bank Franchise Tax is not received until late May or early June so there is no information currently available to help estimate FY 2022 receipts. All revenue categories are closely

SUMMARY OF GENERAL FUND REVENUE

monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2022 and FY 2023 revenue adjustments will be included in the Add-On Review.

REAL ESTATE TAX-CURRENT

FY 2021 Actual	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	FY 2022 Thrd Quarter Estimate	Increase/ (Decrease)	Percent Change
\$2,997,861,231	\$3,039,404,623	\$3,039,404,623	\$3,043,115,503	\$3,710,880	0.1%

The *FY 2022 Third Quarter Review* estimate for Current Real Estate Tax of \$3,043,115,503 reflects an increase of \$3,710,880 or 0.1 percent over the FY 2022 Mid-Year estimate. Lower projected exonerations and higher supplemental assessments are expected to increase revenue by \$3.4 million and \$3.0 million, respectively. In addition, final Public Service Corporation assessments by the Commonwealth of Virginia were \$0.3 million more than anticipated. Partially offsetting the increase is a projected revenue decrease of \$2.9 million as a result of higher than anticipated tax relief for disabled veterans.

PERSONAL PROPERTY TAX-CURRENT

FY 2021 Actual	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	FY 2022 Thrd Quarter Estimate	Increase/ (Decrease)	Percent Change
\$627,578,261	\$639,574,785	\$648,420,609	\$657,473,614	\$9,053,005	1.4%

The *FY 2022 Third Quarter Review* estimate for Current Personal Property Taxes of \$657,473,614 reflects an increase of \$9,053,005 or 1.4 percent over the FY 2022 Mid-Year estimate and represents an increase of 4.8 percent over the FY 2021 level. The revised estimate increase is primarily the result of higher than projected vehicle levy based on higher number of vehicles as compared to the FY 2022 Mid-Year estimate. Throughout the fiscal year, the Department of Tax Administration tracks the volume and the value of vehicles in the County. At the time of the Mid-Year revenue review, the FY 2022 vehicle volume was projected to decline 1.0 percent compared to FY 2021. More vehicles were purchased and moved in the County by the end of calendar year 2021 and as a result, the current projection indicates an increase of 0.6 percent in the number of vehicles for FY 2022 over the FY 2021 level. In addition, business personal property levy reflects an increase of \$1.5 million compared to the FY 2022 Mid-Year estimate.

LOCAL SALES TAX

FY 2021 Actual	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	FY 2022 Thrd Quarter Estimate	Increase/ (Decrease)	Percent Change
\$200,832,101	\$199,209,725	\$207,861,225	\$218,759,355	\$10,898,130	5.2%

The *FY 2022 Third Quarter Review* estimate for Sales Tax of \$218,759,355 reflects an increase of \$10,898,130 or 5.2 percent over the FY 2022 Mid-Year estimate and represents an increase of 8.9 percent over the FY 2021 level. This increase is based on higher than expected year-to-date collections, which are up 15.1 percent through February 2022. The FY 2022 Third Quarter estimate assumes that collections for

SUMMARY OF GENERAL FUND REVENUE

the remaining months of the fiscal year will be level with the same period of FY 2021. According to data from the U.S. Commerce Department, retail sales in February slowed sharply compared to January, suggesting that fading consumer sentiment and surging inflation pressures are starting to impact consumer spending.

TRANSIENT OCCUPANCY TAX

FY 2021 Actual	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	FY 2022 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$6,637,031	\$7,040,000	\$9,955,000	\$12,716,565	\$2,761,565	27.7%

The *FY 2022 Third Quarter Review* estimate for Transient Occupancy Tax (TOT) of \$12,716,565 reflects an increase of \$2,761,565 or 27.7 percent over the FY 2022 Mid-Year estimate and represents an increase of 91.6 percent over the FY 2021 level. This increase is based on higher than expected year-to-date collections, which are up 107.2 percent through February 2022. Due to the impact of the COVID-19 pandemic that began in the second half of FY 2020, the hotel industry reported its lowest occupancy rates since the Great Depression. Hotel revenue has gradually started to recover, however the Virginia Tourism Corporation noted that business travel is lagging leisure travel and it is not expected to recover until 2024.

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT¹

FY 2021 Actual	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	FY 2022 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$253,962,109	\$143,116,142	\$143,116,142	\$140,616,142	(\$2,500,000)	-1.7%

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

The *FY 2022 Third Quarter Review* estimate for Revenue from the Commonwealth and Federal Government of \$140,616,142 reflects a decrease of \$2,500,000 or 1.7 percent from the FY 2022 Mid-Year estimate. This decrease is associated with a \$2.0 million decrease in state funding for mandated Children's Services Act services based on the projected FY 2022 costs, which are dependent on the number of youth served and the complexity of services provided. The revenue decrease is offset by a \$4.0 million expenditure decrease for a net savings of \$2.0 million to the General Fund. In addition, a reduction of \$0.5 million is associated with the Adoption Subsidy Program to more accurately align the program's budget with actual spending and aligns with the number of youths served in recent years. The revenue decrease is fully offset by a decrease in expenditures for no net impact to the County.

FY 2022 Third Quarter Review
Attachment III – Other Funds Detail

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve
\$230,034

FY 2022 expenditures are required to increase \$230,034, commensurate with the increase in the General Fund Transfer to Fund 10015 based on the increase in FY 2022 General Fund Disbursements and consistent with the County's reserve policy. As projects are approved by the Board of Supervisors, funding is reallocated from the Appropriated Reserve to specific projects.

It should be noted that, as part of the *FY 2022 Third Quarter Review*, the total project estimate of the Microloan Program (2G16-001-000) is recommended to decrease by \$1,123,250. A total of \$2,500,000 was allocated for the Microloan Program in Fund 10015. 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 Fund 10015. This action resulted in an expenditure credit to the Economic Opportunity Reserve Fund in FY 2021. Since the majority of the project is completed, as part of *FY 2022 Third Quarter Review*, \$1,123,250 of the unexpended balance will return to the Appropriated Reserve and \$54,250 will remain in the project for administrative fee payments to CBP in FY 2022.

In addition, on December 7, 2021, the Board of Supervisors approved the Town of Herndon Art Center Development Project (2G30-012-000) and allocated \$5,000,000 from Fund 10015 for the capital construction of the center. This is in addition to the support provided through the Herndon Downtown Redevelopment Project (2G30-005-000). Funding is anticipated to be expended in five annual payments of \$1,000,000 upon the commencement of the construction of the Art Center.

Project Name (Number)	Increase/ (Decrease)	Comments
Microloan Program (2G16-001-000)	(\$1,123,250)	Decrease due to unexpended balance returning to Appropriated Reserve.
Herndon Art Center Development (2G30-012-000)	5,000,000	New project approved by the Board of Supervisors on December 7, 2021, to allocate \$5,000,000 from the Economic Opportunity Reserve Fund to the Town of Herndon for capital construction of the Herndon Art Center to further support the Herndon Downtown Redevelopment Project (2G30-005-000). Funding is anticipated to be expended in five annual payments of \$1,000,000 upon the commencement of the construction of the Art Center.
Total	\$3,876,750	

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$0.

OTHER FUNDS DETAIL

Fund 10040, IT Projects**\$7,484,640**

FY 2022 expenditures are required to increase \$7,484,640. This increase is supported by \$1,046,440 in revenues received in specific projects, as well as a \$6,438,200 increase in the transfer from the General Fund to provide support for new and continuing IT projects.

FY 2022 revenues will increase \$1,046,440 due to appropriations of \$663,426 in Technology Trust Fund revenues, \$220,575 in CPAN revenue, \$127,139 in Electronic Summons revenue, and \$35,300 in Land Records fee revenue.

The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Circuit Court Automated Recording System (2G70-022-000)	\$663,426	Increase reflects the appropriation of Technology Trust Fund revenue to support anticipated future project requirements.
Circuit Court Case Management System (2G70-021-000)	255,875	Increase reflects revenue appropriations of \$220,575 from Courts Public Access Network (CPAN), and \$35,000 from Land Records Fee revenue.
Customer Relationship Management (CRM) (2G70-041-000)	351,302	This project supports a unified tracking/case management of service requests via a multi-platform customer relationship management (CRM) solution across e-mail, web, social media, and call center capabilities.
DIT Tactical Initiatives (2G70-015-000)	200,000	This project provides support for urgent technology requirements between budget cycles and supports critical unanticipated IT requirements.
Domestic and Sexual Violence E-Health Records (IT-000050)	200,000	This project supports deployment of an e-health record system for victims of domestic and sexual violence, stalking, and human trafficking to improve compliance with the federal privacy mandates in the Violence Against Women Act (VAWA) related to security, encryption, and records retention with personally identifying victim information.
DTA Data Warehouse and Business Intelligence Project (IT-000031)	(4,860)	This project is being consolidated under Project IT-000033, Tax Portal Enhancements, which supports business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities.
DTA Field Mobile System (IT-000041)	(200,000)	Funds are reallocated from this project to support Project 2G70-069-000, Tax System Modernization Project.
DTA Tax Portal Enhancement Project (IT-000033)	4,860	Funds are being reallocated from Project IT-000031, DTA Data Warehouse and Business Intelligence Project, to support business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
DTA Tax Relief Project (IT-00051)	460,000	This project supports enhancement of the current Tax Relief system including integration with a web-based document management solution, enabling Senior Citizens, Spouses of fallen Firefighters and Police officers, Veterans and Disabled Veterans to submit tax relief applications and required documentation online.
E Gov Programs (2G70-020-000)	515,000	This foundational technology program supports the County's website, mobile applications, multiple other e-gov channels, e-transactions services, improved navigation, web content synchronization, social media integration, and supports the County's intranet.
Electronic Summons and Court Scheduling (2G70-067-000)	127,139	This increase reflects the appropriation of Electronic Summons revenues to support anticipated future project requirements.
Enterprise Architecture and Support (2G70-018-000)	800,000	This project supports the County's ongoing enterprise technology modernization program to provide stable and secure IT architecture while leveraging technology investments.
Enterprise Data Analytics and Business Intelligence (IT-000034)	300,000	This project supports modernization of legacy applications to better address business needs and improve transparency with a dedicated strategy of adopting intelligence-led (data-driven, evidence-based) methodologies and technical capabilities.
Enterprise Project Management (IT-000007)	(32,848)	This project is complete, and the balance is reallocated to support other initiatives.
E-Plans Project - DPD (IT-000011)	(331,139)	Funds from this project are reallocated to Project IT-000019, Planning and Land Use System (PLUS), to support the ongoing development of an integrated technology platform for land use planning and development regulation activities. The Planning and Land Use System (PLUS) will replace the several legacy systems, as well as other complementary systems.
FCPA Asset Management System (IT-000042)	700,000	This project supports implementation of a facilities and asset life cycle management solution to manage ongoing maintenance, support capital project planning and construction project management for the Fairfax County Park Authority (FCPA).
GDC Online Dispute Resolution (IT-000043)	50,000	This project supports a web-based 24x7 online Small Claims dispute resolution application where parties can mediate differences without the need for repeated court appearances.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Geospatial Initiatives (IT-000028)	390,200	This project supports GIS modernization for an enterprise business class GIS for use by county agencies, including enterprise license agreements, deployment of infrastructure components, upgrades of the legacy the Master Address Repository (MAR), and the Integrated Parcel Life Cycle System (IPLS). This project also supports acquisition of oblique and orthophotographic aerial photography and LIDAR collection for a variety of environmental and development purposes.
Hana Database and Fiori (IT-000044)	523,000	Supports the upgrade and migration from an Oracle database to an SAP Hana Database. Fiori mobility is a set of applications for the most frequently used SAP functions such as workflow approvals, information access, and self-service tasks for desktop and mobile devices.
HCD Digitization Project (IT-00052)	100,000	This project supports operational efficiency, security, records retention, and secure access to HCD documents. This project also enhances HCD's Housing Management and Financial programs.
Human Services Integrated Electronic Health Record (IT-000027)	1,500,000	This project supports the deployment of an Electronic Health Record System in the Health Department. An integrated e-health records system for point of care service workflows, care coordination and management.
Imaging & Workflow-Family Services (2G70-008-000)	(122,753)	Balances from this project are reallocated to Project IT-000025, Integrated Health and Human Services Technology.
Integrated Health and Human Services Technology (IT-000025)	122,753	This project is increased as a result of the reallocation of the balance remaining in the Imaging and Workflow-Family Services project (2G70-008-000).
Interactive Voice Response (2G70-019-000)	(18,454)	Balances from this project are reallocated to Project 2G70-041-000, Customer Relationship Management.
Planning and Land Use System (PLUS) Project (IT-000019)	331,139	This project supports replacement and consolidation of several legacy land use systems supporting zoning and development plan review, building permits/license issuance, code enforcement, inspection, and cashiering activities.
Police Records Management System (RMS) Refresh (IT-000013)	400,000	This project supports the replacement of the current Police Department Records Management System, which cannot be upgraded to current technology standards. The new Records Management System will provide the Police Department with a fully customizable commercial off-the-shelf web-based solution that will integrate with existing third-party software.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Tax System Modernization Project (2G70-069-000)	200,000	This project is increased as a result of a reallocation of balances from Project IT-000041, DTA Field Mobile System.
Total	\$7,484,640	

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service Fund

(\$715,982)

FY 2022 expenditures are required to decrease \$715,982, or 0.2 percent, from the *FY 2022 Revised Budget Plan* total of \$340,291,589. This is primarily due to savings from the bond sale for the Economic Development Authority (EDA) Facilities Revenue Refunding Bonds, Series 2021C and 2021D that was conducted on November 4, 2021.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* of \$2,328,000. FY 2022 also includes a Transfer In of \$725,644 from Fund 80000, Park Revenue and Operating, that is related to the debt service payments for the Laurel Hill Golf Club. As part of the *FY 2022 Third Quarter Review*, this Transfer In is reduced from \$983,094 to \$725,644 to reflect the Laurel Hill Golf Course savings from the bond sale for the EDA Facilities Revenue Refunding Bonds, Series 2021C. FY 2022 also includes a Transfer In of \$3,008,593 from Fund S10000, Public School Operating, that is related to the debt service payments for the School Administrative Building. As part of the *FY 2022 Third Quarter Review*, this Transfer In is reduced from \$3,467,125 to \$3,008,593 to reflect the School Administrative Building savings from the bond sale for the EDA Facilities Revenue Refunding Bonds, Series 2021D.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$0.

Capital Project Funds

Fund 30010, General Construction and Contributions

\$535,000

FY 2022 expenditures are required to increase \$535,000 due to the appropriation of revenues received in FY 2022 associated with various projects and an increase of \$300,000 to the General Fund transfer to support the construction of a new playground located at the Patriot Park North Complex. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Projects – Dranesville District (ST-000005)	\$5,500	Increase necessary to appropriate revenues received in FY 2022 for completion of a walkway project in the Dranesville District.
Joint Venture Development (2G25-085-000)	5,000	Increase necessary to appropriate funds received for the conceptual review of an unsolicited proposal for Recycling Material Processing Services.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Patriot Park North Playground (PR-000151)	300,000	Increase necessary to support construction of a central playground at the Patriot Park North Complex, scheduled to open December 2022. The playground will offer additional recreation opportunities for families attending events and will allow for a full and lively recreational experience for all who visit the Complex.
Willard Health Center – 2020 (HS-000051)	224,500	Increase necessary to appropriate funds received from the City of Fairfax for their portion of the architectural and engineering services associated with the Willard Health Center joint development project. Fairfax County entered into an agreement with the City of Fairfax for a new combined facility to house both County and City programs. Fairfax County is managing the project and periodic payments will be received from the City for their respective share of the overall costs. This project was approved as part of the 2020 Human Services Bond Referendum.
Total	\$535,000	

Fund 30020, Infrastructure Replacement and Upgrades

\$8,385,000

FY 2022 expenditures are required to increase \$8,385,000 to support infrastructure replacement and upgrades at County facilities. This increase is supported by a commensurate increase in the General Fund Transfer to Fund 30020. Additional funding of \$1,500,000 is recommended in the FY 2023 Advertised Budget Plan to address the FY 2023 infrastructure replacement and upgrades project requirements. Funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Building Repairs (GF-000008)	\$3,335,000	Increase necessary to support emergency building repairs at various locations. This funding includes \$200,000 to develop a condition assessment and a 10-year renewal plan for the Fairfax County Courthouse, \$215,000 for plumbing repairs at the Pennino Building, and \$225,000 for gate repairs, hot water heater replacements, roof repairs and replacement compressors at various facilities. In addition, funding of \$2,695,000 is included for both interior and exterior repairs at the Pennino Building, the Gum Springs Community Center, and the Michael R. Frey Animal Shelter.
Emergency Generator Replacement (GF-000012)	125,000	Increase necessary to support the replacement of the emergency generator system at the Gartlan Center. This generator provides backup power to the building's life safety system and is at the end of its useful life.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
HVAC System Upgrades and Replacement (GF-000011)	3,775,000	Increase necessary to support the building automation system replacement at the Fair Oaks Police and Fire Station, the Centreville Regional Library, the Springfield Warehouse, and the Fairfax County Courthouse. In addition, this increase will support the HVAC system component replacement at the Fire Training Academy, the Juvenile Detention Center, and the Juvenile Court Shelter Care II. Parts are no longer available for most of these systems and components. Replacement will decrease energy costs and avoid equipment failure and disruption to the building's operations and users.
Roof Repairs and Waterproofing (GF-000010)	1,150,000	Increase necessary to support roof replacement at the Kingstowne Fire Station. This roof is experiencing cracks, water leaks, and other signs of wear and tear.
Total	\$8,385,000	

Fund 30030, Library Construction**\$663,000**

FY 2022 expenditures are required to increase \$663,000 due to the appropriation of revenue received from the Town of Vienna. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Patrick Henry Library – 2020 (LB-000015)	\$663,000	Increase necessary to appropriate revenue in the amount of \$663,000 received from the Town of Vienna. The Patrick Henry Library project is a joint development project between Fairfax County and the Town of Vienna for a replacement library and additional parking structures for both the library and the Town. As Fairfax County is managing the project, periodic payments will be received from the Town for their respective share of the overall costs. This project was approved as part of the 2020 Library Bond Referendum.
Total	\$663,000	

Fund 30050, Transportation Improvements**\$0**

FY 2022 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (5G25-027-000)	(\$2,200,000)	Decrease due to reallocations as noted herein.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Pedestrian Improvements – 2014 (5G25-060-000)	1,000,000	Increase is necessary to support ongoing and future Pedestrian Improvement projects included in the 2014 Transportation Bond Referendum and the Transportation Priorities Plan (TPP) adopted by the Board of Supervisors on January 28, 2014, and as amended on December 3, 2019.
Spot Improvements – 2014 (5G25-059-000)	1,000,000	Increase is necessary to support ongoing and future Spot Improvements throughout the County. Spot improvements are quick-hit projects, such as turn lanes and sidewalk and trail connections, to improve mobility, enhance safety, and provide relief for transportation bottlenecks.
Traffic Calming Program (2G25-076-000)	200,000	Increase is necessary to complete Traffic Calming projects ready for construction during FY 2022.
Total	\$0	

Fund 30070, Public Safety Construction**\$236,851**

FY 2022 expenditures are required to increase \$236,851 due to the appropriation of interest revenue of \$671 received in FY 2022 associated with the Scotts Run Fire Station project and the appropriation of additional proffer revenue of \$236,180 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program. In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	(\$1,150,000)	Decrease due to a reallocation of \$1,150,000 to support cost escalation associated with the Seven Corners Fire Station - 2018 project. It is anticipated that additional projects will require reallocations from the escalation reserves in order to award construction contracts, including the Patrick Henry Shelter in Fund 30010 which is estimated to require funding in the next several months.
Emergency Vehicle Operations and K9 Center – 2015 (PS-000012)	(3,900,000)	Decrease due to a reallocation of \$3,900,000 to support cost escalation associated with the Police Tactical Operations – 2015 project. This project is currently on hold based on the Police Department's prioritization of their current projects. It is anticipated that this funding will be replaced in future years.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Police Tactical Operations - 2015 (PS-000011)	3,900,000	Increase necessary to support current construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. This project was approved as part of the fall 2015 Public Safety Bond Referendum in the amount of \$24 million. This project will demolish the majority of the existing facility and construct a new addition adjacent to the existing Back-up 911 Center. The new facility will house the Police Department's Operations Support Bureau (OSB), including the Traffic Division and Special Operations Division (SWAT, K9, bomb squad). Office space, training rooms and secure storage for specialty equipment are also included to support the 24/7 operations. Construction bids were received in February 2022 and funding of \$3,900,000 is required to award a contract. Funding is reallocated from the Emergency Vehicle Operations and K9 Center project which is currently on hold.
Scotts Run Fire Station Proffer Contributions (FS-000079)	671	Increase necessary to appropriate interest revenue received in FY 2022 associated with the Scotts Run Fire Station project. As part of the redevelopment of the Tysons area, the County established a proffer with a private developer for a new Scotts Run Fire Station in the eastern part of Tysons. The proffers provided the majority of the funding for the design and construction of the facility. Any interest accumulated on the proffer funding is then allocated to the project.
Seven Corners Fire Station - 2018 (FS-000056)	1,150,000	Increase necessary to reallocate funding from the Construction Escalation Reserve project to support current construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. The project is being prepared for construction bid and cost estimates received in January 2022 indicate this additional funding will be required to award a contract. This project was approved as part of the fall 2018 Public Safety Bond Referendum in the amount of \$13 million. This project will support the design and construction of a replacement 4-bay fire station.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Traffic Light Preemptive Devices (PS-000008)	223,941	Increase necessary to appropriate additional proffer revenue of \$236,180 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of \$933,398 has been received for this initiative. This increase is partially offset by a decrease of \$12,239 that is reallocated to the Traffic Light Preemptive Maintenance project to support the maintenance of existing traffic light preemptive devices.
Traffic Light Preemptive Maintenance (2G92-013-000)	12,239	Increase necessary to support the maintenance of existing traffic light preemptive devices. This funding represents available balances from traffic light preemptive devices that have been installed. It should be noted that available balances will be reallocated to this maintenance project periodically.
Total	\$236,851	

Fund 30300, Affordable Housing Development and Investment
\$233,848

FY 2022 expenditures are required to increase \$233,848 as a result of excess program income received to date in FY 2022. This increase in appropriation will support Workforce Dwelling Unit (WDU) acquisitions in Fairfax County. In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Murraygate Village Apt. Renovation (2H38-194-000)	(\$246,281)	Decrease necessary due to project closeout.
Planning and Needs Assessment (2H38-226-000)	246,281	Increase necessary to support predevelopment work for affordable housing projects.
WDU Acquisitions (2H38-228-000)	233,848	Increase necessary to support WDU acquisitions in Fairfax County.
Total	\$233,848	

OTHER FUNDS DETAIL

Special Revenue Funds

Fund 40000, County Transit Systems
\$5,080,000

FY 2022 expenditures are required to increase \$5,080,000 to support the purchase of eight buses to provide expanded service. This increase is funded by revenues provided through an agreement with the Virginia Department of Rail and Public Transit (DRPT). The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Connector Buses – Capital (TF-000048)	\$5,080,000	This adjustment supports the purchase of eight buses, which will provide expanded service utilizing funding from the I-66 Express Lanes project, through an agreement with the Virginia Department of Rail and Public Transit (DRPT) authorized by the Board at the October 19, 2021 Board Meeting.
Total	\$5,080,000	

Fund 40070, Burgundy Village Community Center
\$35,000

FY 2022 expenditures are required to increase \$35,000 or 27.6 percent over the *FY 2022 Revised Budget Plan* total of \$126,939. This is primarily due to the cost of labor and materials associated with additional work required for the construction of the new deck at the Burgundy Village Community Center that was not captured in the original scope of work.

FY 2022 Revenues remain unchanged from the *FY 2022 Revised Budget Plan* of \$84,219.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$166,889, a decrease of \$35,000 or 17.3 percent from the *FY 2022 Revised Budget Plan* amount of \$201,889.

Fund 40090, E-911
\$707,919

FY 2022 expenditures are required to increase \$707,919 or 1.0 percent over the *FY 2022 Revised Budget Plan* total of \$68,390,137. This is primarily due to the accelerated implementation of the changes resulting from the FY 2023 General Benchmark Compensation Study effective on February 12, 2022. Based on the County's benchmark class survey of comparator jurisdictions, there are 14 general benchmark classes that are below 95 percent of the external salary range market midpoint average. As a result of the survey, a total of 109 job classes, including the 14 benchmark classes, are recommended for pay increase adjustments. This adjustment is offset by a General Fund Transfer increase of \$707,919.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$45,021,390.

As a result of the actions noted above, no change in the FY 2022 ending balance is projected.

OTHER FUNDS DETAIL

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

Project Name (Number)	Increase/ (Decrease)	Comments
E911 DIT Contingency (2G70-064-000)	\$250,076	Funds are being reallocated from various closed projects to <i>E911 DIT Contingency</i> to support unanticipated requirements.
NOVA Centerline Routing (2G70-063-000)	(\$8,937)	This project is complete. Reallocate balances to <i>E911 DIT Contingency</i> to support unanticipated requirements.
800 MHZ Rebanding (2G70-065-000)	(\$73,682)	This project is complete. Reallocate balances to <i>E911 DIT Contingency</i> to support unanticipated requirements.
Software Enhancements (2G70-057-000)	(\$167,457)	This project is complete. Reallocate balances to <i>E911 DIT Contingency</i> to support unanticipated requirements.
Total	\$0	

Fund 40100, Stormwater Services

\$5,000,000

FY 2022 expenditures are required to increase \$5,000,000 to fully appropriate the available bond funding to support the construction of the new Stormwater/Wastewater Facility. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Stormwater Facility (SD-000039)	\$5,000,000	Increase necessary to fully appropriate the available bond funding to support the construction of the Stormwater/Wastewater Facility which will consolidate functions and operations and maximize efficiencies between the Stormwater and Wastewater Divisions. The Stormwater business area provides essential watershed planning, engineering design, project management, contracting, monitoring, and maintenance services and program operations are conducted from various locations throughout the County. The current facilities for field maintenance operations and for field/office-based staff are inadequate and outdated for the increased scope of the stormwater program. The Wastewater Collection Division operating out of the facility located at Freds Oak Drive, provides support for the sewer collection and conveyance system in the County. The new facility will collocate both functions. The contract for this project was awarded in January 2022 with construction anticipated to begin in spring 2022. The facility is financed by Economic Development Authority (EDA) bonds that were issued in November 2021 with the Stormwater Services Fund and Wastewater Fund supporting the debt service as approved by the Board of Supervisors on November 22, 2021.
Total	\$5,000,000	

OTHER FUNDS DETAIL

Fund 40110, Dulles Rail Phase I Transportation Improvement District**\$1,000,000**

FY 2022 expenditures are required to increase \$1,000,000 or 5.5 percent over the *FY 2022 Revised Budget Plan* total of \$18,218,750. These funds will be used for partial debt defeasance in FY 2022.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* of \$15,295,113.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$36,101,489, a decrease of \$1,000,000 or 2.7 percent from the *FY 2022 Revised Budget Plan* amount of \$37,101,489.

Fund 40125, Metrorail Parking System Pledged Revenues**(\$2,000,000)**

FY 2022 expenditures are recommended to decrease \$2,000,000. This is due to lower than expected operational and maintenance requirements for the Herndon Metrorail Station Parking Garage and the Innovation Metrorail Center Station Parking Garage. These parking garages were built and are owned by the County as part of the agreement for the Silver Line Phase II.

FY 2022 revenues are recommended to decrease \$3,620,848 to account for the projected loss of Metro-owned parking surcharge revenue and County-owned parking garage revenue due to the COVID-19 pandemic impact on monthly parking trends, and to account for the deferred commencement of operations of the Dulles Rail Phase II project.

FY 2022 Transfer In from Fund 40010, County and Regional Transportation Projects, remains at the *FY 2022 Revised Budget Plan* total of \$3,293,740.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$12,685,588, a decrease of \$1,620,848.

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Pkg Operations and Maintenance (2G40-146-000)	(\$1,000,000)	Decrease due to lower than expected operational and maintenance requirements for the Herndon Metrorail Station Parking Garage. This parking garage was built and is owned by the County as part of the agreement for the Silver Line Phase II.
Innovation Pkg Operations and Maintenance (2G40-145-000)	(1,000,000)	Decrease due to lower than expected operational and maintenance requirements for the Innovation Metrorail Center Station Parking Garage. This parking garage was built and is owned by the County as part of the agreement for the Silver Line Phase II.
Total	(\$2,000,000)	

OTHER FUNDS DETAIL

Fund 40150, Refuse Disposal**\$5,350,000**

FY 2022 expenditures are required to increase \$5,350,000, or 9.0 percent over the *FY 2022 Revised Budget Plan* total of \$59,299,086, due to increase of refuse disposal costs, increase of fuel costs, as well as requirements associated with installation and reconstruction of the methane gas extraction system at the I-66 facility.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$52,383,100.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$51,990,562, a decrease of \$5,350,000 or 9.3 percent from the *FY 2022 Revised Budget Plan* amount of \$57,340,562.

The following adjustment is required at this time:

Project Name (Number)	Increase	Comments
I-66 Landfill Methane Gas Recovery (SW-000029)	\$3,350,000	Increase to support the expanded scope of reconstruction of the system. This expanded scope is necessary as the current system is aging and the site is currently under Virginia Department of Environmental Quality (DEQ) regulatory scrutiny for off-site landfill gas migration. It is critical from both a regulatory and public safety perspective to improve the collection efficiency of the system and prevent off-site migration of methane which can be a life safety issue.
Total	\$3,350,000	

Fund 40300, Housing Trust**\$0**

FY 2022 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
County Rehabilitation Loans (2H38-219-000)	(\$38,950)	Decrease due to project completion.
Dominion Square West (HF-000175)	8,749,622	Increase necessary to support affordable housing initiatives at Dominion Square West.
Feasibility and Site Work Studies (2H38-210-000)	122,183	Increase necessary to support feasibility and site work studies for future affordable housing projects.
HP-Housing Proffer Contributions-Tysons (HF-000081)	(8,749,622)	Decrease necessary to support affordable housing initiatives at Dominion Square West.
Lewinsville Redevelopment (2H38-064-000)	(83,233)	Decrease due to project completion.
Total	\$0	

OTHER FUNDS DETAIL

Fund 40330, Elderly Housing Programs
\$1,336,071

FY 2022 expenditures are required to increase \$1,336,071, or 53.9 percent, over the *FY 2022 Revised Budget Plan* total of \$2,480,942. This is primarily due to increases of \$1,818,716 for expenses related to third-party management of Little River Glen and \$26,175 in Personnel Services to support program operations, partially offset by a decrease of \$508,820 as a result of the debt service for Little River Glen being moved to the property manager.

FY 2022 revenues are decreased \$508,820 or 100.0 percent from the *FY 2022 Revised Budget Plan* total of \$508,820. This is due to the debt service for Little River Glen being moved to the third-party management company.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$1,284,788, a decrease of \$1,844,891 or 58.9 percent from the *FY 2022 Revised Budget Plan* amount of \$3,129,679.

Fund 50810, HOME Investment Partnerships Program
\$0

FY 2022 expenditures remain unchanged from the *FY 2022 Revised Budget Plan* total of \$12,751,196.

FY 2022 revenues are increased \$309,025, or 2.4 percent, over the *FY 2022 Revised Budget Plan* total of \$12,845,477. This is due to a contribution from Fund 81000, FCRHA General Operating, to support the reconciliation of past financial statements.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$309,025, an increase of \$309,025 over the *FY 2022 Revised Budget Plan* amount of \$0.

Internal Service Funds

Fund 60010, Department of Vehicle Services
\$6,291,155

FY 2022 expenditures are required to increase \$6,291,155 or 7.0 percent over the *FY 2022 Revised Budget Plan* total of \$89,669,996. This is primarily due to an increase in appropriations of \$5,500,000 due to higher than budgeted fuel prices. The Department of Vehicle Services, with the Department of Management and Budget, conducted analyses of year-to-date actual fuel costs, and trending fuel prices to determine a necessary increase in fuel appropriations. The additional \$791,155 is for the Fire Apparatus Replacement Reserve due to an acceleration of vehicle purchases in order to avoid a large increase due to supply chain issues.

FY 2022 revenues are increased \$5,500,000, or 6.6 percent, over the *FY 2022 Revised Budget Plan* total of \$82,831,097. This increase reflects anticipated agency billings to offset the increase in expenditures for fuel.

An increase of \$479,774 to Transfers In is included as part of the *FY 2022 Third Quarter Review*. This is due to vehicle replacements of gas to electric vehicles and sedan to utility police vehicles.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$50,985,910, a decrease of \$311,381 or 0.6 percent from the *FY 2022 Revised Budget Plan* of \$51,297,291.

Fund 60030, Technology Infrastructure
\$4,798,803

FY 2022 expenditures are required to increase \$4,798,803, or 8.0 percent, over the *FY 2022 Revised Budget Plan* total of \$60,015,286. This is primarily due software license and device cost requirements in the PC program, as well as support for the completion of WiFi upgrades, telephony system upgrades, and enterprise license costs for content management software. This adjustment is offset by a General Fund Transfer increase of \$4,798,803.

FY 2022 Third Quarter Review

OTHER FUNDS DETAIL

FY 2022 Revenues remain unchanged from the *FY 2022 Revised Budget Plan* of \$43,518,628.

As a result of the actions noted above, no change in the FY 2022 ending balance is projected.

Enterprise Funds

Fund 69010, Sewer Operation and Maintenance \$37,353

FY 2022 expenditures are required to increase \$37,353 over the *FY 2022 Revised Budget Plan* total of \$120,126,915. This is primarily due to the accelerated implementation of the changes resulting from the FY 2023 General Benchmark Compensation Study effective on February 12, 2022. Based on the County's benchmark class survey of comparator jurisdictions, there are 14 general benchmark classes that are below 95 percent of the external salary range market midpoint average. As a result of the survey, a total of 109 job classes, including the 14 benchmark classes, are recommended for pay increase adjustments.

There are no revenues in this fund. The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, remains unchanged from the *FY 2022 Revised Budget Plan* of \$116,713,000.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$303,970, a decrease of \$37,353, or 10.9 percent, from the *FY 2022 Revised Budget Plan* amount of \$341,323.

Fund 69020, Sewer Bond Parity Debt Service \$1,156,500

FY 2022 expenditures are required to increase \$1,156,500, or 3.6 percent, over the *FY 2022 Revised Budget Plan* total of \$32,106,606. This is primarily due to an appropriation to cover year-end accruals on the 2014 Sewer Refunding Bonds, 2016 Sewer Refunding Bonds, 2017 Sewer Revenue Bonds, 2021A Sewer Revenue Bonds and 2021B Sewer Refunding Bonds. The 2021A Sewer Revenue Bonds and 2021B Sewer Refunding Bonds were issued late in FY 2021 after the FY 2022 Adopted Budget Plan was approved using estimates.

There are no revenues in this fund. The Transfer In to Fund 69020, Sewer Bond Parity Debt Service, from Fund 69000, Sewer Revenue, remains unchanged from the *FY 2022 Revised Budget Plan* of \$32,000,000.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$5,547,043, a decrease of \$1,156,500, or 17.3 percent, from the *FY 2022 Revised Budget Plan* amount of \$6,703,543.

Custodial and Trust Funds

Fund 73000, Employees' Retirement Trust Fund \$6,900,000

FY 2022 expenditures are required to increase \$6,900,000, or 1.6 percent, over the *FY 2022 Revised Budget Plan* total of \$426,493,508. This increase is based on projected expenditures related to retirement benefit payments and investment management fees based on year-to-date trends.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$596,915,393.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$5,309,722,533, a decrease of \$6,900,000, or 0.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$5,316,622,533.

OTHER FUNDS DETAIL

Fund 73010, Uniformed Retirement Trust Fund
\$5,200,000

FY 2022 expenditures are required to increase \$5,200,000, or 3.7 percent, over the *FY 2022 Revised Budget Plan* total of \$142,620,204. This increase is based on projected expenditures related to retirement benefit payments and investment management fees based on year-to-date trends.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$219,108,528.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$2,236,300,876, a decrease of \$5,200,000, or 0.2 percent, from the *FY 2022 Revised Budget Plan* amount of \$2,241,500,876.

Fund 73020, Police Officers Retirement Trust Fund
\$8,600,000

FY 2022 expenditures are required to increase \$8,600,000, or 7.6 percent, over the *FY 2022 Revised Budget Plan* total of \$113,670,564. This increase is based on projected expenditures related to retirement benefit payments and investment management fees based on year-to-date trends.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$175,249,261.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$1,861,155,285, a decrease of \$8,600,000, or 0.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$1,869,755,285.

Fund 73030, OPEB Trust Fund
\$11,756,857

FY 2022 revenues and expenditures are required to increase \$11,756,857 over the *FY 2022 Revised Budget Plan* to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to account for the value of the implicit subsidy to the fund, which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$417,524,375, reflecting no change from the *FY 2022 Revised Budget Plan*.

NON-APPROPRIATED FUNDS

Fund 80000, Park Revenue and Operating
\$1,885,649

FY 2022 expenditures are required to increase \$1,885,649, or 4.7 percent, over the *FY 2022 Revised Budget Plan* total of \$40,301,272. This is primarily due to additional compensation requirements to support increased staffing needs which are critical to site operations.

FY 2022 revenues are increased \$2,560,883 or 6.2 percent over the *FY 2022 Revised Budget Plan* total of \$41,437,934. This is primarily due to the healthy revenue performance of Golf Enterprises and camp programming numbers tracking ahead of expectations.

The FY 2022 transfer out to Fund 20000, Debt Service, to support debt services requirements associated with the Laurel Hill Golf Course is reduced by \$257,450 based on the refinancing of these bonds during FY 2022.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$1,239,694, an increase of \$932,684 or 303.8 percent over the *FY 2022 Revised Budget Plan* amount of \$307,010.

FY 2022 Third Quarter Review

OTHER FUNDS DETAIL

Fund 81000, FCRHA General Operating**\$1,710,396**

FY 2022 expenditures are required to increase \$1,710,396 or 11.8 percent over the *FY 2022 Revised Budget Plan* total of \$14,515,635. This is due to an appropriation to the Private Financing Project for the continued acquisition of land and associated closing costs and a contribution to Fund 50810, HOME Investment Partnerships Program, to support the reconciliation of past financial statements.

FY 2022 revenues remain unchanged from the *FY 2022 Revised Budget Plan* total of \$3,626,199.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$18,988,654, a decrease of \$1,710,396 or 8.3 percent from the *FY 2022 Revised Budget Plan* amount of \$20,699,050.

Fund 81200, Housing Partnerships**(\$25,798,100)**

FY 2022 expenditures are required to decrease \$25,798,100 or 74.0 percent from the *FY 2022 Revised Budget Plan* total of \$34,866,867. This is due to the transfer of funding to support the Original Mount Vernon High School (OMVHS) project to Fund 81400, FCRHA Asset Management, as a result of the planned fund consolidation of Fund 81200, Housing Partnerships, into Fund 81400 beginning in FY 2023.

FY 2022 revenues are decreased \$25,798,100 or 74.0 percent from the *FY 2022 Revised Budget Plan* total of \$34,866,867. This is due to the transfer of funding to support the OMVHS project to Fund 81400 as a result of the planned fund consolidation of Fund 81200 into Fund 81400 beginning in FY 2023.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$36,446, resulting in no change from the *FY 2022 Revised Budget Plan*.

Fund 81400, FCRHA Asset Management**\$27,091,457**

FY 2022 expenditures are required to increase \$27,091,457 over the *FY 2022 Revised Budget Plan* total of \$0. This is due to the establishment of Fund 81400, FCRHA Asset Management, following the Department of Housing and Community Development (HCD) shifting their property management functions to third-party management in FY 2022.

FY 2022 revenues are increased \$27,261,357 over the *FY 2022 Revised Budget Plan* total of \$0. This is due to the establishment of Fund 81400 following HCD shifting their property management functions to third-party management in FY 2022. This includes revenues of \$25,798,100 from Fund 81200, Housing Partnerships, due to the transfer of funding to support the Original Mount Vernon High School (OMVHS) project, as well as \$1,267,773 from Fund 81100, Fairfax County Rental Program, and \$195,484 from Fund 81300, RAD-Project-Based Voucher, necessary to establish Fund 81400.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$169,900, an increase of \$169,900 over the *FY 2022 Revised Budget Plan* amount of \$0.

Fund 81500, Housing Grants and Projects**\$200,892**

FY 2022 expenditures are required to increase \$200,892 or 7.4 percent over the *FY 2022 Revised Budget Plan* total of \$2,702,975. This is due to a new grant award for the Family Self-Sufficiency Program (FSS) in the amount of \$200,892.

FY 2022 revenues are increased \$200,892 or 7.3 percent over the *FY 2022 Revised Budget Plan* total of \$2,735,669. This is due to a new grant award for the FSS Program in the amount of \$200,892.

FY 2022 Third Quarter Review

OTHER FUNDS DETAIL

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$4,338,195, resulting in no change from the *FY 2022 Revised Budget Plan*.

Fund 81510, Housing Choice Voucher

(\$7,524,759)

FY 2022 expenditures are required to decrease \$7,524,759 or 9.0 percent from the *FY 2022 Revised Budget Plan* total of \$84,114,890. This is primarily due to decreases of \$5,356,964 in Housing Assistance Payments (HAP) as a result of lower than anticipated leasing, \$1,472,010 in Portability HAP associated with the intentional absorption of Portability Vouchers to increase program utilization, and \$695,785 in Ongoing Administrative Expenses due to vacant positions in FY 2022.

FY 2022 revenues are increased \$73,520 or 0.1 percent over the *FY 2022 Revised Budget Plan* total of \$83,320,865. This is due to an increase of \$1,603,511 in HAP as a result of an increase to the CY 2021 inflation factor partially offset by a decrease of \$1,529,991 in Portability HAP associated with the intentional absorption of Portability Vouchers to increase program utilization.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$15,249,794, an increase of \$7,598,279 or 99.3 percent over the *FY 2022 Revised Budget Plan* amount of \$7,651,515.

FY 2022 Third Quarter Review
Attachment IV – Federal/State Grant Fund

FEDERAL/STATE GRANT FUND

Attachment IV

As part of the *FY 2022 Third Quarter Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$27,550,881 from \$543,534,510 to \$571,085,391. This increase represents funding adjustments to existing, supplemental, and new grant awards in the Department of Transportation, the Department of Family Services, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, the Office of the Sheriff, the Department of Animal Sheltering, and Emergency Preparedness as well as grant funding received or anticipated to be received in response to the Coronavirus Pandemic. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses is increased by \$102,538. This is due to a net increase of \$97,134 in Local Cash Match that was returned to the Reserve due to grant award adjustments and an increase of \$5,404 in Local Cash Match that was returned to the Reserve as the result of FY 2022 grant closeouts.

The total revenue level for Fund 50000 is increased by \$27,550,881 from \$498,063,304 to \$525,614,185. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the *FY 2022 Revised Budget Plan* total of \$4,432,654. The Reserve for Estimated Local Cash Match is increased by \$102,538. This is due to a net decrease in Local Cash Match requirements in the Department of Neighborhood and Community Services and the Police Department totaling \$97,134 as well as grant close outs totaling \$5,404.

An amount of \$27,022 reflects expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. Revenue and Local Cash Match associated with the closeouts total \$21,618 and \$5,404.

As a result of the above adjustments, there is no change to the Fund 50000 fund balance of \$742,265.

Consistent with Board policy effective September 1, 2004, the Department of Management and Budget approved grant awards administratively throughout the fiscal year that met specific guidelines. In general, grant funding was administratively accepted if it was anticipated and did not differ significantly from the total award and Local Cash Match amounts listed in the FY 2022 Adopted Budget Plan or if it was unanticipated and did not exceed \$100,000 (or a \$25,000 Local Cash Match). These awards are listed later in this attachment. Grant awards that were accepted by the Board of Supervisors via a Board Item are not included in this list.

It should be noted that grant awards related to emergency preparedness are separated into a distinct category in the following text and in the fund statement. Therefore, these awards do not appear in the totals for the agencies to which they are appropriated. Agencies involved in this effort include the Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, and Department of Emergency Management and Security.

FEDERAL/STATE GRANT FUND

Attachment IV

GRANT CLOSE OUTS

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

Department of Housing and Community Development

- 1380100-2020 - Continuum of Care (CoC) Planning Grant

Fairfax County Public Library

- 1520004-2020 - Libraries Lead with Digital Skills - TJ Branch

Department of Family Services

- 1670003-2021 - Domestic Violence Prevention and Services Grant
- 1670095-2017 - WIOA Branding Grant

Health Department

- 1710015-2020 - NACCHO Mentorship Program for the Retail Program Standards
- 1710018-2020 - Tobacco Use Control Project
- 1710020-2019 - Retail Standards Grant Program - 2019 Audit Project
- 1710021-2019 - Retail Standards Grant Program - 2019 Training Project
- 1710029-2017 - NACCHO Medical Reserve Corps Challenge Award

Office to Prevent and End Homelessness

- 1730004-2020 - Emergency Solutions Grant (HUD PY 2019)
- 1730006-2019 - CoC Planning Grant (HUD)

Circuit Court and Records

- 1800003-2021 - Virginia Circuit Court Records Preservation Program

Police Department

- 1900032-2021 - VOCA Victim Witness Assistance Program

Fire and Rescue Department

- 1920019-2017 - Fire Prevention and Safety

Emergency Preparedness

- 1HS0002-2019 - HazMat Foam Team Training & Equipment (FRD)
- 1HS0009-2019 - Technical Rescue Team (FRD)

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- 1HS0011-2018 - Radio Cache Support - NoVA (FRD)
- 1HS0086-2019 - Geospatial Data Exchange and Index Program (DIT)
- 1HS0087-2019 - Identity and Access Management Services (IAMS) (DIT)

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

\$6,819,781

An increase of \$6,819,781 to both revenues and expenditures to the Department of Transportation is the result of the following adjustment:

- A net increase of \$6,819,781 to both revenue and expenditures is included for the Springfield Park and Ride and Transit Center, grant 1400040-2011. Funding from the Virginia Department of Transportation, along with funds previously received from the Federal Transportation Administration, supports the construction of a commuter parking facility with a multi-modal transportation center to meet long-term parking, carpooling, and transit needs. There are no positions associated with this grant and required local funds in the amount of \$4,145,444 are available in Fund 40010, County and Regional Transportation Projects.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Transportation is \$158,382,280.

Department of Family Services

\$2,102,594

An increase of \$2,102,594 to both revenues and expenditures to the Department of Family Services is the result of the following adjustments:

- An increase of \$1,950,694 to both revenues and expenditures is included for the Inova Health System Grant, 1670010-2022, as a result of an award from Inova Health System. Funding covers the personnel costs of 15/15.0 FTE grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. The County is under no obligation to continue these positions when the grant funding expires. This award covers the period from January 1, 2022, through December 31, 2022. Inova reimburses Fairfax County for 100 percent of all personnel services costs for the positions. There is no Local Cash Match associated with this award.
- An increase of \$151,900 to both revenues and expenditures is included for the WIOA National Emergency Grant, 1670100-2022, as a result of an award from the Virginia Community College System. Funding will provide disaster relief employment opportunities, employment, training, and supportive service delivery to dislocated workers who have been adversely impacted by the COVID-19 pandemic. The grant period runs from March 1, 2022, through August 31, 2022. There are no positions associated with this funding and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Family Services is \$27,816,264.

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Fairfax-Falls Church Community Services Board

\$83,333

An increase of \$83,333 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustment:

- An increase of \$83,333 to both revenues and expenditures is included for the VA State Opioid Response (SOR) Prevention grant, 1760057-2022, as a result of additional funding from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2021, to September 29, 2022. No positions are associated with this award and no Local Cash Match is required.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$68,551,823.

Department of Neighborhood and Community Services

\$4,889,560

An increase of \$4,889,560 to revenues, expenditures and Local Cash Match to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of \$66,354 to revenues, expenditures, and Local Cash Match is included for the USDA Summer Lunch Program Grant, 1790001-2021, as a result of an award from the Virginia Department of Education, Office of School Nutrition Programs. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites or any other approved community location during the summer months. This grant supported the distribution of nutritious lunches to children at NCS Teen and Middle School Community Sites throughout the County for the grant period of June 14, 2021, through August 20, 2021. There is a required Local Cash Match of \$23,392 which is available from the unanticipated Local Cash Match reserve. No positions are associated with this award.
- An increase of \$255,432 to both revenues and expenditures is included for the USDA Child and Adult Care Food Program (CACFP) Grant, 1790030-2021, as a result of a supplemental award from the U.S. Department of Agriculture through the Virginia Department of Health. The funding supports additional costs incurred by program sponsors and providers for the time period of October 1, 2020, through September 30, 2021, as a result of the COVID-19 pandemic. This includes support for 8/8.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required to accept this award.
- An increase of \$3,363,100 to both revenues and expenditures is included for the USDA Child and Adult Care Food Program (CACFP) Grant, 1790030-2022, as a result of an award from the U.S. Department of Agriculture through the Virginia Department of Health. The grant provides partial reimbursement for snacks served to children in family day care homes. Funds also provide for nutrition training, monitoring, and technical assistance. The program serves children up to age 12 in approved day care homes. Funding will be used to support 8/8.0 FTE existing grant positions for the time period October 1, 2021, to September 30, 2022. The County is under no obligation to continue funding these positions when grant funding expires. There is no Local Cash Match associated with this award.

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- An increase of \$992,760 to both revenues and expenditures is included for the USDA At-Risk Centers - School Year Program Grant, 1790032-2022, as a result of an award from the Virginia Department of Education. The program provides partial reimbursement for snacks served to at-risk children in the after-school School-Age Child Care (SACC) program. The program serves children in kindergarten through sixth grade. The grant period is October 1, 2021, through September 30, 2022. No positions are supported by the funding, and no Local Cash Match is required to accept this award.
- An increase of \$174,312 to both revenues and expenditures is included for the USDA Child and Adult Care Food Program (CACFP) Summer Food Service Program (SFSP) Grant, 1790037-2021, as a result of an award from the Virginia Department of Education, Office of School Nutrition Programs. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites or any other approved community location during the summer months. This grant supported the distribution of nutritious lunches to children at Camp Fairfax sites throughout the County for the grant period of June 21, 2021, through August 13, 2021. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$37,602 to both revenues and expenditures is included for the USDA Child and Adult Care Food Program (CACFP) At-Risk Centers - Supporting Return to School Grant, 1790044-2021, as a result of a supplemental award from the Virginia Department of Education. The program provided meals to children participating in programs available at 47 Supporting Return to School centers during the COVID-19 pandemic, and this funding is to support additional costs incurred by program sponsors and providers. The grant period was the 2020-2021 school year. No positions are supported by the funding, and no Local Cash Match is required to accept this award.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$42,551,934.

Police Department

(\$47,277)

A net decrease of \$47,277 to revenues, expenditures and Local Cash Match to the Police Department is the result of the following adjustments:

- A net increase of \$73,140 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988, due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. Of this amount, an increase of \$43,469 is included for grant 1900001-1988, an increase of \$29,903 is included for grant 1900002-1988, an increase of \$160 is included for grant 1900005-1988, and a decrease of \$392 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.
- A decrease of \$120,526 to expenditures and Local Cash Match is included for the VOCA Victim Witness Assistance Program, 1900032-2022, as a result of funding adjustments from the Virginia Department of Criminal Justice Services. Funding will support services for underserved victims

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and witnesses to crime in the Hispanic community by providing on-scene crisis stabilization counseling, community and emergency personnel briefings, critical incident response, judicial advocacy, court accompaniment, case management, follow-up services, and information and referral. There are 3/3.0 FTE grant positions associated with this award. The County is under no obligation to continue these positions once grant funding has expired. The Local Cash Match of \$120,526 has been waived by the state; therefore, the Local Cash Match is being returned to the Reserve for Estimated Local Cash Match.

- An increase of \$109 to both revenues and expenditures is included for the Police Department's Northern Virginia Gang Task Force Seized Funds grant, 1900035-2021, due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Police Department is \$7,151,472.

Office of the Sheriff

\$33,296

An increase of \$33,296 to both revenues and expenditures to the Office of the Sheriff is the result of the following adjustment:

- An increase of \$33,296 to both revenues and expenditures is included for the HIDTA - Star 360 - Inmate Drug Treatment Grant, 1910004-2021, as a result of an award from the Washington/Baltimore High Intensity Drug Trafficking Area. Funding supports the Star 360: Wraparound Support for Reentry Program, which is an evidence-based pre-release and reentry multi-faceted program designed to provide holistic wraparound substance abuse treatment and recovery services to mitigate against key risk factors associated with recidivism. There are 2/2.0 FTE grant positions associated with this funding. The County is under no obligation to continue funding this position once the grant has expired. There is no Local Cash Match associated with this award.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Office of the Sheriff is \$334,870.

Department of Animal Sheltering

\$64,334

An increase of \$64,334 to both revenues and expenditures to the Department of Animal Sheltering is the result of the following adjustments:

- An increase of \$50,569 to both revenues and expenditures is included for the DMV Animal Friendly License Plate Grant, 1960001-2000, as a result of an award from the Virginia Department of Motor Vehicles (DMV). These funds represent Fairfax County's share of the Animal Friendly License Plate sales and are used for supporting sterilization programs for dogs and cats. There is no Local Cash Match and no positions are associated with this award.
- An increase of \$13,765 to both revenues and expenditures is included for the Spay and Neuter Program, 1960002-2009. Funding for this grant is provided by voluntary contributions from

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individual State income tax refunds for a Spay and Neuter Fund. The Virginia Department of Taxation distributes contributions to localities on an annual basis. Funds must be used for the provision of low-cost spay and neuter surgeries or funds may be made available to any private, non-profit sterilization programs for dogs and cats in the locality. These funds do not support any positions and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Animal Sheltering is \$183,411.

Emergency Preparedness

\$2,769,705

An increase of \$2,769,705 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- An increase of \$359,750 to both revenues and expenditures is included for the Geospatial Data Exchange and Index (GDX) Program, 1HS0086-2022, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). The funding will support continued sharing of map feeds of vehicle incident locations between jurisdictions, tiers of governments, and regional partners. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$354,675 to both revenues and expenditures is included for the Identity and Access Management Services (IAMS) Program, 1HS0087-2022, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). The funding will continue allowing authorized first responders and other homeland security and public safety personnel to access IAMS-enabled regional applications. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$2,055,280 to both revenues and expenditures is included for the Mobile Automated Fingerprint Identification System (AFIS) Grant, 1HS0088-2022, as a result of an award from the Metropolitan Washington Council of Governments (MWCOG). These pass-through funds from the U.S. Department of Homeland Security, Urban Area Security Initiative (UASI), provide for rapid search of latent fingerprints from crime scenes developed through the arrest/booking process from multiple agencies in the National Capital Region. No positions are associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for Emergency Preparedness is \$19,834,418.

COVID-19 Funding

\$1,460,039

An increase of \$1,460,039 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$139,300 to both revenues and expenditures is included for the Fairfax County Park Authority Child Care Stabilization - American Rescue Plan Act Grant, 1CV5102-2022, as a result of an award from the Virginia Department of Education. This grant will be used to support the Lee District Preschool and Spring Hill Preschool to help each program remain open to provide child

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care as well as comply with the new COVID-19 health and safety requirements and emergency actions. There are no positions associated with this award and no Local Cash Match is required.

- An increase of \$114,242 to both revenues and expenditures is included for the COVID-19 Independent Living Grant, 1CV6715-2022, as a result of a supplemental award from the Virginia Department of Social Services (VDSS). This funding will provide programmatic flexibilities which address the critical financial needs of youth and young adults who are or were formerly in foster care regardless of the current maximum age for foster care under the laws and policies of VDSS. The grant period is from June 1, 2021, through May 31, 2022. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$191,251 to both revenues and expenditures is included for the Adult Protective Services (APS) - American Rescue Plan Act Grant, 1CV6720-2022, as a result of an award from the Virginia Department of Social Services (VDSS). This funding will provide resources to enhance, improve, and expand the ability of APS to investigate allegations of abuse, neglect, and exploitation. The grant period is from January 1, 2022, through September 30, 2023. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$432,000 to both revenues and expenditures is included for the Prince William County ELEVATE Initiative Grant, 1CV6722-2022, as a result of an award from the SkillSource Group, Inc. The funding will support the ELEVATE Initiative to reach community residents, workers, and companies in Prince William County and help provide resources to elevate existing job skills for the current workforce, provide newly skilled workers to fill open positions in County businesses, and provide educational credentials to the undereducated. SkillSource Group, Inc. is contracting Fairfax County Department of Family Services, the current Northern Virginia Workforce Innovation and Opportunity Act (WIOA) One-Stop Operator, to provide services for this award. The grant period runs from March 1, 2022, through October 31, 2024. Three vacant positions were redeployed from WIOA grants to support the ELEVATE Initiative activities and will be returned to WIOA after the grant expires. No Local Cash Match is required.
- An increase of \$436,246 to both revenues and expenditures is included for the Infant and Toddler Connection (ITC) IDEA Part C American Rescue Plan Act Grant, 1CV7907-2022, as a result of a one-time award from the Virginia Department of Behavioral Health and Developmental Services. This award supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than three years old. The grant period runs from January 1, 2022, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$147,000 to both revenues and expenditures is included for the Fairfax County Employees' Child Care Center (ECCC) Child Care Stabilization Grant, 1CV7908-2022, as a result of an award from the Virginia Department of Education. This grant will be used to support ECCC as they remain open to care for children of essential personnel and comply with the new health and safety requirements set by Governor Northam and the VDSS Commissioner during the COVID-19 pandemic. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the COVID-19 Funding is \$109,223,602.

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COVID-19 FEMA Public Assistance

\$9,300,000

A net increase of \$9,300,000 to both revenues and expenditures to the COVID-19 FEMA Public Assistance is the result of the following adjustments:

- An increase of \$9,300,000 to both revenues and expenditures is included for the FEMA-Public Assistance Funding COVID19 grant, 1CV9301-2020, as a result of costs incurred from the COVID-19 pandemic. Many of the expenses incurred related to the County's response to the pandemic (categories such as personal protective equipment, cleaning supplies, security, and non-congregate sheltering) are eligible to be reimbursed by FEMA. Based on current and projected expenditures, an additional \$9.3 million will be needed. This brings the total estimate of expenses to be pursued for FEMA reimbursement to \$88.9 million. The Department of Emergency Management and Security is managing the documentation for all allowable COVID-19 related expenses and will submit for reimbursement. Per President Biden's Executive Order, FEMA is reimbursing 100 percent of expenses through July 1, 2022. After this date, FEMA has indicated that the cost share will shift to 90 percent rather than the typical 75 percent. To date, the County has received a total of \$29.5 million in federal reimbursement.
- An increase of \$4,000,000 to both revenues and expenditures is included for the FEMA-Public Assistance (PA) Mass Vaccination grant, 1CV9302-2021, as a result of costs incurred for the County's mass vaccination efforts due to the COVID-19 pandemic. Examples of allowable costs include leasing facilities or equipment to administer and store the vaccine, staffing and training support, and technology needed to register and track vaccine administration. The Department of Emergency Management and Security is managing the documentation for all allowable COVID-19 related expenses and will submit for reimbursement. Per President Biden's Executive Order, FEMA is reimbursing 100 percent of expenses through July 1, 2022. After this date, FEMA has indicated that the cost share will shift to 90 percent rather than the typical 75 percent.
- A decrease of \$4,000,000 to both revenues and expenditures is included for the FEMA-Public Assistance (PA) Contact Tracing grant, 1CV9303-2021, as a result of a revised estimate of anticipated costs for the County's contact tracing efforts due to the COVID-19 pandemic. FEMA issued updated guidance that indicates expenses related to contract tracing are not an allowable expense under the FEMA Public Assistance program. Contact tracing expenses originally planned for FEMA reimbursement have been moved to the Coronavirus Relief Fund and the budget has been zeroed out. The grant will be formally closed as part of the *FY 2022 Carryover Review*.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the COVID-19 FEMA Public Assistance is \$37,690,003.

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AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2022 Mid-Year Review*)

Department of Housing and Community Development

An increase of \$1,016,706 was appropriated to revenues, expenditures and Local Cash Match for the Department of Housing and Community Development as a result of the following adjustment:

- On December 10, 2021 (AS 22165), an increase of \$1,016,706 to revenues, expenditures, and Local Cash Match was appropriated for the Emergency Solutions Grant (ESG), 1380101-2022, as a result of an award from the U.S. Department of Housing and Urban Development. These funds will support housing, community, and economic development activities as well as assistance for low- and moderate-income persons and special populations across the County. The required 50 percent Local Cash Match of \$508,353 is available from the Local Cash Match reserve. There are no positions associated with this award.

Office of Human Rights and Equity Programs

An increase of \$115,400 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustments:

- On November 23, 2021 (AS 22172), an increase of \$66,400 to both revenues and expenditures was appropriated for the U.S. Equal Employment Opportunity Commission (EEOC) Grant, 1390001-2020, as a result of an award from the U.S. EEOC. Funding provides for the investigation of complaints of employment discrimination in Fairfax County. Any individual who applies for employment or is employed in Fairfax County is eligible to use these services. These funds will continue to support 1/0.75 FTE grant position. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On November 19, 2021 (AS 22153), an increase of \$49,000 to both revenues and expenditures was appropriated for the U.S. Equal Employment Opportunity Commission (EEOC) Grant, 1390001-2021, as a result of an award from the U.S. EEOC. Funding provides for the investigation of complaints of employment discrimination in Fairfax County. Any individual who applies for employment or is employed in Fairfax County is eligible to use these services. These funds will continue to support 1/0.75 FTE grant position. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.

McLean Community Center

An increase of \$5,500 was appropriated to revenues and expenditures for the McLean Community Center as a result of the following adjustment:

- On October 11, 2021 (AS 22144), an increase of \$5,500 to both expenditures and revenues was appropriated to the Garba360 Mid Atlantic Tours - NEA Grant, 1490001-2022, as a result of an award from the Mid Atlantic Arts Foundation. These pass-through funds from the National

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Endowment for the Arts will support presentation of Garba360 as part of the Mid Atlantic Tours program. The grant period runs from August 18, 2021, through June 26, 2022. There are no positions associated with this award and no Local Cash Match is required.

Department of Family Services

An increase of \$4,157,363 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On January 4, 2022 (AS 22196), an increase of \$65,404 to both revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding supports a Crisis Line Specialist position. The Crisis Line Specialist will provide shift coverage and coordination of the County's 24-hour confidential domestic and sexual violence hotline and Lethality Assessment Protocol (LAP). The grant period is from January 1, 2022, to December 31, 2022. There is 1/0.9 FTE grant position associated with this award. The County is under no obligation to continue funding this position once grant funding expires. No Local Cash Match is required.
- On December 14, 2021 (AS 22185), an increase of \$1,340,774 to revenues, expenditures, and Local Cash Match was appropriated to the Community-Based Social Services Grant, 1670016-2022, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will provide services to adults age 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. The grant period runs from October 1, 2021, through September 30, 2022. These funds will continue to support 9/8.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$163,215 is available from the Local Cash Match reserve for anticipated grant awards.
- On December 13, 2021 (AS 22156), an increase of \$340,513 to revenues, expenditures, and Local Cash Match was appropriated for the Long-Term Care Ombudsman Grant, 1670017-2022, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation, and investigation. The grant period runs from October 1, 2021, through September 30, 2022. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$25,268 is available from the Local Cash Match reserve for anticipated grant awards.
- On December 10, 2021 (AS 22157), an increase of \$326,420 to both expenditures and revenues was appropriated for the Homemaker/Fee-for-Service Grant, 1670018-2022, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding will provide home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. The grant period runs from October 1, 2021, through September 30, 2022. There are no positions associated with this award and no Local Cash Match is required.

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- On December 10, 2021 (AS 22155), an increase of \$1,619,417 to expenditures, revenues, and Local Cash Match was appropriated for the Congregate Meals Grant, 1670019-2022, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding provides one meal a day, five days a week at congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers, and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2021, through September 30, 2022. Local Cash Match in the amount of \$854,872 is available from the Local Cash Match reserve. There are no positions associated with this award.
- On December 14, 2021 (AS 22158), an increase of \$464,835 to expenditures, revenues, and Local Cash Match was appropriated for the Care Coordination Grant, 1670021-2022, as a result of an award from the Virginia Department for the Aging and Rehabilitative Services. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up, and reassessment. The grant period runs from October 1, 2021, through September 30, 2022. Funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$131,315 is available from the Local Cash Match reserve for anticipated grant awards.

Health Department

An increase of \$3,450,073 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On December 3, 2021 (AS 22179), an increase of \$3,135,076 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2022, as a result of an award from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to five years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion, and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight babies, experience fewer infant deaths, see the doctor earlier in pregnancy, and eat healthier. Funding will continue to support 49/49.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.
- On January 4, 2022 (AS 22197), an increase of \$170,000 to both revenues and expenditures was appropriated for the Tuberculosis (TB) Grant, 1710004-2022, from the reserve for anticipated grant awards. This funding from the Virginia Department of Health, Office of Epidemiology will support tuberculosis community outreach initiatives during the period of January 1, 2022, to December 31, 2022. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.

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- On November 19, 2021 (AS 22169), an increase of \$115,000 to both revenues and expenditures was appropriated for the Tuberculosis Outreach and Laboratory Support Services Grant, 1710011-2022, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will be used for mileage reimbursements, communications charges, and staff time required to support operations within the Health Services Division of the Health Department. The grant period extends from July 1, 2021, to June 30, 2022. There are 2/2.0 FTE grant positions associated with this award. The County is under no obligation to continue these positions once grant funding has expired. No Local Cash Match is required.
- On February 4, 2022 (AS 22212), an increase of \$29,997 to both revenues and expenditures was appropriated for the Maternal, Infant and Early Childhood Home Visiting (MIECHV) Program Supplement Grant, 1710044-2022, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Additional funding has been provided to supplement the Nurse-Family Partnership (NFP) evidence-based early childhood home visiting program in the Bailey's Crossroads community. The grant period runs from January 26, 2022, to September 29, 2022. There are no positions associated with this award and no Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$225,000 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On October 11, 2021 (AS 22129), an increase of \$50,000 to both revenues and expenditures was appropriated for the Turning Point: Young Adult Services Initiative (SMI) Grant, 1760030-2022, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide medical and psychosocial support services as well as supported employment, education, and family engagement services for young adults, ages 16 to 25, experiencing first episode psychosis. The funding period is July 1, 2021, to June 30, 2022. These funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On November 18, 2021 (AS 22167), an increase of \$75,000 to both revenues and expenditures was appropriated for the VA State Opioid Response (SOR) Prevention Grant, 1760057-2022, as a result of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2021, to September 29, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On January 18, 2022 (AS 22182), an increase of \$100,000 to both revenues and expenditures was appropriated for the Mental Health Services Block Grant (MHBG) CAA Supplemental Funds Grant, 1760084-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will be used to implement evidenced based initiatives and strategies that promote a comprehensive approach to suicide prevention across the lifespan. The initiatives are intended to extend the reach and impact of suicide prevention efforts, afford greater access to suicide prevention resources by affected communities, and leverage and reduce cost for individual localities related to training or other suicide prevention action strategies. The funding

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period is August 1, 2021, through March 14, 2023. There are no positions associated with this funding and no Local Cash Match is required.

Department of Neighborhood and Community Services

An increase of \$9,090 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustment:

- On January 13, 2022 (AS 22193), an increase of \$9,090 to both revenues and expenditures was appropriated for The Clubhouse Network Tech Refresh and Retool Grant, 1790048-2022, as a result of an award from The Clubhouse Network. This grant will be used to support youth with a cutting-edge technology-rich experience including high-end technology tools and professional software for creative self-expression. The funding will provide equipment upgrades and replacements for continued access to mainstream technologies that provide equitable access to STEAM related college/career/lifetime learning opportunities. There are no positions and no Local Cash Match associated with this grant.

Police Department

An increase of \$290,023 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustments:

- On October 13, 2021 (AS 22141), an increase of \$29,000 to both revenues and expenditures was appropriated for the DMV Highway Safety - Alcohol Enforcement Grant, 1900013-2022, as a result of an award from the Virginia Department of Motor Vehicles (DMV). This funding supports overtime and training expenses for an information and enforcement program targeting proper attention to traffic safety laws in Fairfax County. Program components include enforcement and education activities such as Sobriety Checkpoints, Click It or Ticket, Driving While Intoxicated (DWI) saturation patrols, and related traffic safety projects. The grant period runs from October 1, 2021, through September 30, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On October 12, 2021 (AS 22142), an increase of \$6,000 to both revenues and expenditures was appropriated for the DMV Highway Safety - Pedestrian/Bicycle Enforcement Grant, 1900023-2022, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting pedestrian and bicyclist safety laws in Fairfax County. The project period runs from October 1, 2021, through September 30, 2022. These funds do not support any positions and no Local Cash Match is required.
- On October 12, 2021 (AS 22143), an increase of \$50,400 to both revenues and expenditures was appropriated for the DMV Highway Safety - Speeding Enforcement Grant, 1900024-2022, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding will support overtime costs and radar units for a traffic safety law enforcement program targeting speeding violations in Fairfax County. The project period runs from October 1, 2021, through September 30, 2022. These funds do not support any positions and no Local Cash Match is required.
- On November 4, 2021 (AS 22138), an increase of \$45,000 to both revenues and expenditures was appropriated for the State Police Internet Crimes Against Children (ICAC) Task Force Grant,

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1900028-2022, as a result of an award from the Virginia Department of State Police. Funding will support the Northern Virginia Internet Crimes Against Children Task Force's overall mission of combating Internet crimes against children. These funds do not support any positions and no Local Cash Match is required.

- On December 17, 2021 (AS 22181), an increase of \$159,623 to both revenues and expenditures was appropriated for the Fairfax County Police Department (FCPD) Virginia Hate Crime Grant, 1900037-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will support a synagogue, a community center, and a school to improve their security in hopes of deterring, detecting, delaying, and denying threats and attacks against hate crimes. There are no positions or Local Cash Match associated with this award.

Fire and Rescue Department

An increase of \$1,393,022 was appropriated to revenues, expenditures and Local Cash Match for the Fire and Rescue Department as a result of the following adjustments:

- On December 1, 2021 (AS 22164), an increase of \$47,918 to both revenues and expenditures was appropriated for National Urban Search and Rescue Response Program Grant, 1920005-2021, as a result of a supplemental award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On November 9, 2021 (AS 22150), an increase of \$1,236,878 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2022, as a result of an award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On October 13, 2021 (AS 22130), an increase of \$63,263 to revenues, expenditures, and Local Cash Match was appropriated for the Fire Prevention and Safety Grant, 1920019-2020, as a result of an award from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). This funding will support the purchase of Temperature Limiting Control (TLC) burners to prevent cooking fires in low-income senior housing units and for printing fire safety booklets based on NFPA's "Remembering When" curriculum for the senior housing residents. There are no positions associated with this award. The required Local Cash Match of \$3,013 is available from the Local Cash Match reserve for anticipated awards.
- On December 2, 2021 (AS 22168), an increase of \$44,963 to both revenues and expenditures was appropriated for the MARS US&R Canine Training Facility Grant, 1920066-2018, as a result of an award from MARS, Inc. This funding is being provided to support upgrades and new equipment for the Urban Search and Rescue (US&R) canine training unit. The canines and their handlers train year-round at the Fire and Rescue Department's training facility in Lorton, Virginia, and host

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training events for other domestic FEMA canine teams and internationally certified teams. This funding will help to provide high quality, real-life training props and scenarios and increase the capabilities of the canine first responder teams. There are no positions associated with this funding and no Local Cash Match is required.

Emergency Preparedness

An increase of \$176,564 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On January 19, 2022 (AS 22202), an increase of \$109,897 to both revenues and expenditures was appropriated to the Emergency Management Performance Grant, 1HS0012-2021, as a result of an award from the U.S. Department of Homeland Security through the Virginia Department of Emergency Management. This grant provides funds to enhance the capacity of localities to develop and maintain a comprehensive emergency management program by providing funding that supports planning, training, and equipment procurement activities for the grant period July 1, 2021, through June 30, 2022. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required to accept this award.
- On November 9, 2021 (AS 22140), an increase of \$66,667 to both expenditures and revenues was appropriated for the UASI Cybersecurity Critical Infrastructure Analyst (PD) Grant, 1HS0091-2019, as a result of an award from the U.S. Department of Homeland Security. This funding which passes-through the District of Columbia Homeland Security and Emergency Management Agency acting as the State Administrative Agency, will fund a contracted Cybersecurity and Critical Infrastructure Analyst who supports the National Capital Region by evaluating, analyzing, coordinating, and responding to threats or trends in the region. The grant period runs from September 1, 2019, through March 31, 2022. There are no positions or Local Cash Match associated with this award.

COVID-19 Funding

An increase of \$111,310 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On February 13, 2022 (AS 22220), an increase of \$65,102 to both revenues and expenditures was appropriated for the Utility Relief, Town of Herndon - State SLFRF Grant, 1CV2504-2022, as a result of an award from the Virginia Department of Housing and Community Development. The Commonwealth of Virginia has provided additional assistance through the State and Local Fiscal Recovery Funds (SLFRF) of the American Rescue Plan Act (ARPA) to make residential municipal utility system customers eligible for relief due to ongoing matters related to the COVID-19 pandemic. Funding will assist residential municipal utility customers with arrearages greater than 60 days for the time period between March 12, 2020, and August 31, 2021. The Town of Herndon was required to partner with the County in order to receive funds. Funding must be expended by February 28, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On February 5, 2022 (AS 22201), an increase of \$46,208 to both revenues and expenditures was appropriated for the Library Services and Technology Act (LSTA) ARPA State Grant, 1CV5201-

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2021, as a result of an award from the Library of Virginia. This grant will be used to respond directly and immediately to the pandemic as well as to related economic and community needs through equitable approaches in digital inclusion and library services. No positions are supported by the funding and there is no Local Cash Match associated with this grant.

FEDERAL/STATE GRANT FUND

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FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$34,136,420	\$742,265	\$41,780,816	\$41,780,816	\$0
Revenue:					
Federal Funds ²	\$154,015,592	\$0	\$332,037,549	\$354,317,110	\$22,279,561
State Funds ²	45,091,343	0	107,401,889	107,490,400	88,511
Other Revenue	35,155,445	0	15,227,111	20,409,920	5,182,809
Other Match	0	0	994,620	994,620	0
Reserve for Estimated Grant Funding	0	113,705,421	42,402,135	42,402,135	0
Total Revenue	\$234,262,380	\$113,705,421	\$498,063,304	\$525,614,185	\$27,550,881
Transfers In:					
General Fund (10001)					
Local Cash Match	\$2,899,844	\$0	\$4,272,082	\$4,169,544	(\$102,538)
Reserve for Estimated Local Cash Match	1,532,810	4,432,654	160,572	263,110	102,538
Total Transfers In	\$4,432,654	\$4,432,654	\$4,432,654	\$4,432,654	\$0
Total Available	\$272,831,454	\$118,880,340	\$544,276,774	\$571,827,655	\$27,550,881
Expenditures:					
COVID-19 Funding ²	\$67,944,434	\$0	\$107,763,563	\$109,223,602	\$1,460,039
COVID-19 FEMA Public Assistance ²	46,794,653	0	28,390,003	37,690,003	9,300,000
Emergency Preparedness ³	12,006,571	0	17,064,713	19,834,418	2,769,705
Department of Vehicle Services	0	0	273,700	273,700	0
Office of Elections	1,243,241	0	188,709	188,709	0
Dept. of Public Works & Environmental Svcs.	0	0	1,664,780	1,664,780	0
Economic Development Authority	1,750,000	0	4,000,000	4,000,000	0
Dept. of Planning and Development	4,092	0	10,716	10,716	0
Dept. of Housing and Community Development ²	2,286,830	0	3,967,031	3,967,031	0
Office of Human Rights	184,661	0	713,309	713,309	0
Department of Transportation ²	19,564,845	0	151,562,499	158,382,280	6,819,781
McLean Community Center	0	0	5,500	5,500	0
Fairfax County Public Library	638	0	0	0	0
Department of Family Services ²	10,438,477	0	25,713,670	27,816,264	2,102,594
Health Department	4,603,617	0	7,443,725	7,443,725	0
Office to Prevent and End Homelessness	467,915	0	0	0	0
Fairfax-Falls Church Community Svcs Board	20,046,373	0	68,468,490	68,551,823	83,333
Office of Strategy Management	332,406	0	281,733	281,733	0
Dept. Neighborhood and Community Svcs	31,419,432	0	37,662,374	42,551,934	4,889,560
Circuit Court and Records	8,282	0	11,777	11,777	0
Juvenile and Domestic Relations District Court	(103,410)	0	277,035	277,035	0
Commonwealth's Attorney	9,753	0	48,093	48,093	0
General District Court	760,515	0	880,124	880,124	0
Police Department	3,061,223	0	7,225,771	7,151,472	(74,299)
Office of the Sheriff	426,027	0	301,574	334,870	33,296
Fire and Rescue Department	7,760,698	0	26,823,857	26,823,857	0
Department of Public Safety Communications	37,290	0	99,125	99,125	0
Department of Animal Sheltering	2,075	0	119,077	183,411	64,334
Unclassified Administrative Expenses	0	118,138,075	52,573,562	52,676,100	102,538
Total Expenditures	\$231,050,638	\$118,138,075	\$543,534,510	\$571,085,391	\$27,550,881
Total Disbursements	\$231,050,638	\$118,138,075	\$543,534,510	\$571,085,391	\$27,550,881
Ending Balance⁴	\$41,780,816	\$742,265	\$742,265	\$742,265	\$0

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¹ The *FY 2022 Revised Budget Plan* Beginning Balance reflects \$15,976,738 in Local Cash Match carried over from FY 2021. This includes \$5,477,668 in Local Cash Match previously appropriated to agencies but not yet expended, \$6,298,475 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$245,758.18 in revenues have been reflected as an increase in FY 2021 actuals and \$3,864,799.33 in expenditures has been reflected as an increase in FY 2021 actuals to properly record revenue and expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$245,758.18 in revenues and a decrease of \$3,864,799.33 in expenditures to the *FY 2022 Revised Budget Plan*. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ Emergency Preparedness grant funding is reflected as a separate category in order to centrally identify grant funds earmarked for security and emergency preparedness requirements. Agencies currently involved in this effort include the Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, and Department of Emergency Management and Security.

⁴ The Ending Balance in Fund 50000, Federal-State Grant Fund, fluctuates primarily due to timing, as some revenues received late in the fiscal year have not been by spent by June 30 as the time period for spending grant funds often continues beyond the end of the fiscal year.

FY 2022 Third Quarter Review
Attachment V – SAR and FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22190

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 26, 2022, at which a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2022, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:**Fund 10001 - General Fund****AGENCY**

15	Office of Elections	
	Compensation	\$496,981
	Operating Expenses	\$1,466,840
		\$1,963,821
20	Department of Management and Budget	
	Compensation	\$38,186
		\$38,186
35	Department of Planning and Development	
	Compensation	\$119,549
		\$119,549
40	Department of Transportation	
	Compensation	\$98,983
		\$98,983
51	Fairfax County Park Authority	
	Compensation	\$67,282
	Operating Expenses	\$185,000
	Capital Outlay	\$284,000
		\$536,282
67	Department of Family Services	
	Operating Expenses	(\$4,500,000)
		(\$4,500,000)
87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$150,000
		\$150,000
89	Employee Benefits	
	Benefits	\$38,019
		\$38,019
96	Department of Animal Sheltering	
	Capital Outlay	\$68,000
		\$68,000

FY 2022 Third Quarter Review

FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	\$230,034
		\$230,034
10040	Information Technology Projects	
	IT Projects	\$7,484,640
		\$7,484,640
20000	Consolidated Debt Service	
	Bond Expenses	(\$715,982)
		(\$715,982)
30010	General Construction and Contributions	
	Capital Projects	\$535,000
		\$535,000
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$8,385,000
		\$8,385,000
30030	Library Construction	
	Capital Projects	\$663,000
		\$663,000
30070	Public Safety Construction	
	Capital Projects	\$236,851
		\$236,851
30300	Affordable Housing Development and Investment	
	Capital Projects	\$233,848
		\$233,848
40000	County Transit Systems	
	Capital Projects	\$5,080,000
		\$5,080,000
40070	Burgundy Village Community Center	
	Capital Outlay	\$35,000
		\$35,000
40090	E-911	
	Compensation	\$481,714
	Benefits	\$226,205
		\$707,919
40100	Stormwater Services	
	Capital Projects	\$5,000,000
		\$5,000,000
40110	Dulles Rail Phase I Transportation Improvement District	
	Bond Expenses	\$1,000,000
		\$1,000,000
40125	Metrorail Parking System Pledged Revenues	
	Capital Projects	(\$2,000,000)
		(\$2,000,000)

FY 2022 Third Quarter Review

FUND

40140	Refuse Collection and Recycling Operations	
	Compensation	(\$600,000)
	Operating Expenses	\$600,000
		<u>\$0</u>
40150	Refuse Disposal	
	Operating Expenses	\$2,000,000
	Capital Projects	\$3,350,000
		<u>\$5,350,000</u>
40330	Elderly Housing Programs	
	Compensation	\$26,175
	Operating Expenses	\$1,309,896
		<u>\$1,336,071</u>
50000	Federal/State Grants	
	Grant Expenditures	\$27,550,881
		<u>\$27,550,881</u>
60010	Department of Vehicle Services	
	Operating Expenses	\$5,500,000
	Capital Outlay	\$791,155
		<u>\$6,291,155</u>
60030	Technology Infrastructure Services	
	Operating Expenses	\$4,798,803
		<u>\$4,798,803</u>
69010	Sewer Operation and Maintenance	
	Compensation	\$28,419
	Benefits	\$8,934
		<u>\$37,353</u>
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	\$1,156,500
		<u>\$1,156,500</u>
73000	Employees' Retirement Trust	
	Operating Expenses	\$6,900,000
		<u>\$6,900,000</u>
73010	Uniformed Employees Retirement Trust	
	Operating Expenses	\$5,200,000
		<u>\$5,200,000</u>
73020	Police Retirement Trust	
	Operating Expenses	\$8,600,000
		<u>\$8,600,000</u>
73030	OPEB Trust	
	Operating Expenses	\$11,756,857
		<u>\$11,756,857</u>

GIVEN under my hand this 26th day of April, 2022

A Copy - Teste:

Jill G. Cooper

Clerk for the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22190

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 26, 2022, at which a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2022, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	(\$14,600,134)
S31000	Public School Construction	
	Capital Projects	\$0
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$0
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$318,780
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$59,852,689
S60000	Public School Insurance	
	Operating Expenditures	\$0
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$0
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this 26th day of April, 2022

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2022
Amendment AS 22901

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 26, 2022, at which a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2022 Fiscal Plan Transfers are hereby amended as follows:

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$7,952,596	\$9,102,768	\$1,150,172
	Fund 10015 Economic Opportunity Reserve	\$696,739	\$926,773	\$230,034
	Fund 10040 Information Technology	\$20,611,200	\$27,049,400	\$6,438,200
	Fund 30010 General Construction and Contributions	\$52,691,229	\$52,991,229	\$300,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$19,906,318	\$28,291,318	\$8,385,000
	Fund 40090 E-911	\$6,623,874	\$7,331,793	\$707,919
	Fund 60010 Department of Vehicle Services	\$0	\$479,774	\$479,774
	Fund 60030 Technology Infrastructure Services	\$2,059,235	\$6,858,038	\$4,798,803
80000	Park Revenue and Operating			
	Fund 20000 County Debt Service	\$983,094	\$725,644	(\$257,450)
S10000	Public School Operating			
	Fund 20000 County Debt Service	\$3,467,125	\$3,008,593	(\$458,532)
	Fund S50000 School Grants and Self-Supporting	\$20,481,059	\$35,081,193	\$14,600,134

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FY 2022 Third Quarter Review

Attachment VI – FY 2021 Audit Adjustments

FY 2021 AUDIT ADJUSTMENTS

The FY 2021 General Fund ending balance is increased by \$8.28 million as a result of revenue audit adjustments of \$3.35 million offset by a decrease in expenditure audit adjustments of \$4.92 million. Adjustments in FY 2021 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Custodial and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Debt Service, Capital Project, Special Revenue, Enterprise and Custodial and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that all of these audit adjustments were reflected in the FY 2021 Annual Comprehensive Financial Report.

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
General Fund Group							
10001	General Fund - Real Estate Taxes			\$1,391,799.34		\$1,391,799.34	
	To record Real Estate tax receipts received within the first 45 days of FY 2022 that were actually earned in FY 2021.						
10001	General Fund - Personal Property Tax - Current			\$913,858.66		\$913,858.66	
	To record Personal Property tax receipts received within the first 45 days of FY 2022.						
10001	General Fund-Sales Tax			\$210,685.00		\$210,685.00	
	To record Sales Tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Transient Occupancy Tax			\$249,964.90		\$249,964.90	
	To record Transient Occupancy tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Transient Occupancy Tax - Additional			\$258,917.24		\$258,917.24	
	To record additional Transient Occupancy tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Vehicle License Tax			\$409,385.86		\$409,385.86	
	To record sales tax receipts received within the first 45 days of FY 2022.						
10001	General Fund-Comprehensive Services Act Funding			(\$887,038.91)		(\$887,038.91)	
	To record actual receipts earned within the first 45 days of FY 2022.						
10001	General Fund Interest - Ambulance Transport Fees			\$402,856.52		\$402,856.52	
	To record actual receipts earned within the first 45 days of FY 2022.						
10001	General Fund - Miscellaneous Revenue			\$405,252.85		\$405,252.85	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Animal Sheltering				(\$838.03)	\$838.03	
	To accurately record expenditure accruals.						
10001	General Fund - Circuit Court and Records				(\$16,994.53)	\$16,994.53	
	To accurately record expenditure accruals.						
10001	General Fund - Facilities Management				(\$19,291.13)	\$19,291.13	
	To accurately record expenditure accruals.						
10001	General Fund - Family Services				(\$1,501,455.55)	\$1,501,455.55	
	To accurately record expenditure accruals.						
10001	General Fund - Fire and Rescue				(\$27,564.83)	\$27,564.83	
	To accurately record expenditure accruals.						
10001	General Fund - Health				(\$8,060.69)	\$8,060.69	
	To accurately record personnel services expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				\$50,485.68	(\$50,485.68)	
	To accurately record expenditure accruals.						
10001	General Fund - Park Authority				(\$104,798.07)	\$104,798.07	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Police				(\$9,966.70)	\$9,966.70	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Sheriff				\$101,271.55	(\$101,271.55)	
	To accurately record expenditure accruals.						
10001	General Fund - Unclassified Admin Expenses				(\$3,390,980.32)	\$3,390,980.32	
	To accurately record expenditure accruals.						
Total Fund 10001, General Fund				\$3,355,681.46	(\$4,928,192.62)	\$8,283,874.08	
Debt Service Fund							
20000	Consolidated Debt Service			(\$67.65)		(\$67.65)	
	To record earned interest in the proper fiscal period.						
Total Fund 20000, Consolidated Debt Service				(\$67.65)		(\$67.65)	
Capital Project Funds							
30010	General Construction and Contributions	2G25-098-000			\$13,299.98	(\$13,299.98)	(\$13,299.98)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-001-000			\$22,355.68	(\$22,355.68)	(\$22,355.68)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
30010	General Construction and Contributions	2G51-002-000			\$1,281.10	(\$1,281.10)	(\$1,281.10)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$19,515.33	(\$19,515.33)	(\$19,515.33)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	HS-000022			\$856,102.00	(\$856,102.00)	(\$856,102.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000108			\$25,261.17	(\$25,261.17)	(\$25,261.17)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000109			\$760.00	(\$760.00)	(\$760.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000110			\$34,352.20	(\$34,352.20)	(\$34,352.20)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 30010, General Construction and Contributions					\$972,927.46	(\$972,927.46)	(\$972,927.46)
30015	Environmental and Energy Program	2G51-046-003			\$200.05	(\$200.05)	(\$200.05)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 30015, Environmental and Energy Program					\$200.05	(\$200.05)	(\$200.05)
30050	Transportation Improvements			\$2,430,495.94		\$2,430,495.94	
	To record revenue in the appropriate fiscal year.						
30050	Transportation Improvements	5G25-054-000			\$107,719.29	(\$107,719.29)	(\$107,719.29)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 30050, Transportation Improvements				\$2,430,495.94	\$107,719.29	\$2,322,776.65	(\$107,719.29)
30400	Park Authority Bond Construction	PR-000010		(\$9,700.00)		(\$9,700.00)	
	To accurately record revenue in the appropriate fiscal year.						
30400	Park Authority Bond Construction	PR-000078			\$22,469.01	(\$22,469.01)	(\$22,469.01)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			\$2,320.78	(\$2,320.78)	(\$2,320.78)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 30400, Park Authority Bond Construction				(\$9,700.00)	\$24,789.79	(\$34,489.79)	(\$24,789.79)
Special Revenue Funds							
40010	County and Regional Transportation Projects	2G40-088-000			(\$4,842.67)	\$4,842.67	\$4,842.67
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-136-00			\$67,227.92	(\$67,227.92)	(\$67,227.92)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-152-000			\$13,379.10	(\$13,379.10)	(\$13,379.10)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000028			\$211,794.16	(\$211,794.16)	(\$211,794.16)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects					\$287,558.51	(\$287,558.51)	(\$287,558.51)
40040	Fairfax-Falls Church Community Services Board				(\$5,562.87)	\$5,562.87	
	To accurately record expenditure accruals.						
Total Fund 40040, Fairfax-Falls Church Community Services Board					(\$5,562.87)	\$5,562.87	
40045	Early Childhood Birth to 5				(\$7,353.77)	\$7,353.77	
	To accurately record expenditure accruals.						
Total Fund 40045, Early Childhood Birth to 5					(\$7,353.77)	\$7,353.77	
40100	Stormwater Services	Non_Program			\$1,555.35	(\$1,555.35)	
	To record expenditure accruals.						
40100	Stormwater Services	2G25-006-000			\$97,000.00	(\$97,000.00)	(\$97,000.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$221,160.80	(\$221,160.80)	(\$221,160.80)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000033			\$71,117.37	(\$71,117.37)	(\$71,117.37)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 40100, Stormwater Services					\$390,833.52	(\$390,833.52)	(\$389,278.17)
40110	Dulles Rail Phase I Transportation Improvement District			(\$2,768.23)		(\$2,768.23)	
	To record earned revenue in the appropriate fiscal year.						
Total Fund 40110, Dulles Rail Phase I				(\$2,768.23)		(\$2,768.23)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
40125	Metrorail Parking System Pledged Revenues	2G40-120-000			\$95,449.77	(\$95,449.77)	(\$95,449.77)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 40125, Metrorail Parking System Pledged Revenues				\$95,449.77	(\$95,449.77)	(\$95,449.77)
40140	Refuse Collection and Recycling Operations				(\$710.85)	\$710.85	
	To record expenditures in the appropriate fiscal year						
	Total Fund 40140, Refuse Collection and Recycling Operations				(\$710.85)	\$710.85	
50000	Federal/State Grants		1380101-21		(\$80,332.84)	\$80,332.84	\$80,332.84
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants	TF-000054	1400040-11	\$256,500.00	\$256,500.00	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400143-17	(\$212,616.30)	(\$212,616.30)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-19	(\$35.80)		(\$35.80)	\$35.80
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-20	\$22,216.28	\$22,180.48	\$35.80	(\$44,396.76)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670005-20	\$14,563.08	\$14,563.08	\$0.00	Offsetting
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670006-20	\$27,412.99	\$27,412.99	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670016-20	(\$45,624.00)		(\$45,624.00)	\$45,624.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670016-21	\$532,868.00		\$532,868.00	(\$532,868.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670017-21	\$53,969.00		\$53,969.00	(\$53,969.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670018-21	\$140,709.00		\$140,709.00	(\$140,709.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670019-20	(\$1.00)	(\$36,672.76)	\$36,671.76	\$36,673.76
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670019-21	\$36,673.76	\$36,672.76	\$1.00	(\$73,346.52)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670020-20	\$90,265.88	\$89,456.88	\$809.00	(\$179,722.76)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670020-21	(\$930,780.00)	(\$89,456.88)	(\$841,323.12)	\$1,020,236.88
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670021-21	\$169,702.00		\$169,702.00	(\$169,702.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670022-21	\$78,347.00		\$78,347.00	(\$78,347.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670097-18	\$1,630.86	\$1,630.86	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670099-18	\$5,235.61	\$5,235.61	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670100-21	\$4,721.82	\$4,721.82	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV3801-20		\$88,693.72	(\$88,693.72)	(\$88,693.72)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV9301-20		\$200,381.94	(\$200,381.94)	(\$200,381.94)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV9303-21		\$3,536,427.97	(\$3,536,427.97)	(\$3,536,427.97)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 50000, Federal/State Grants			\$245,758.18	\$3,864,799.33	(\$3,619,041.15)	(\$3,915,661.39)
Internal Service Funds							
60000	County Insurance				\$1,642,000.00	(\$1,642,000.00)	
	To record final Incurred but Not Reported (IBNR) claims for FY 2021.						
	Total Fund 60000, County Insurance				\$1,642,000.00	(\$1,642,000.00)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
60010	Department of Vehicle Services				(\$17,848.77)	\$17,848.77	
	To properly record expenditure in the proper fiscal period.						
	Total Fund 60010, Department Of Vehicle Services				(\$17,848.77)	\$17,848.77	
60040	Health Benefits				(\$473,103.53)	\$473,103.53	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	Total Fund 60040, Health Benefits				(\$473,103.53)	\$473,103.53	
Enterprise Funds							
69000	Sewer Revenue			(\$90,172.44)		(\$90,172.44)	
	To properly record revenue in the proper fiscal period.						
	Total Fund 69000, Sewer Revenue			(\$90,172.44)		(\$90,172.44)	
69010	Sewer Operation and Maintenance				\$7,343.28	(\$7,343.28)	
	To record expenditure accrual in the appropriate fiscal year.						
	Total Fund 69010, Sewer Operation and Maintenance				\$7,343.28	(\$7,343.28)	
69300	Sewer Construction Improvements	WW-000001			\$1,494,569.30	(\$1,494,569.30)	(\$1,494,569.30)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000005			(\$18,725.06)	\$18,725.06	\$18,725.06
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000006			\$2,778.59	(\$2,778.59)	(\$2,778.59)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000007			\$51,775.75	(\$51,775.75)	(\$51,775.75)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000008			\$825,970.94	(\$825,970.94)	(\$825,970.94)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000009			\$799,626.85	(\$799,626.85)	(\$799,626.85)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000020			\$31,232.25	(\$31,232.25)	(\$31,232.25)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000022			\$753,401.13	(\$753,401.13)	(\$753,401.13)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000023			\$40,505.03	(\$40,505.03)	(\$40,505.03)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000024			\$21,365.00	(\$21,365.00)	(\$21,365.00)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000026			\$19,822.54	(\$19,822.54)	(\$19,822.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000028			\$899,567.79	(\$899,567.79)	(\$899,567.79)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000032			\$291,862.83	(\$291,862.83)	(\$291,862.83)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69300, Sewer Construction Improvements				\$5,213,752.94	(\$5,213,752.94)	(\$5,213,752.94)
69310	Sewer Bond Construction			(\$1,482.68)		(\$1,482.68)	
	To properly record revenue in the proper fiscal period.						
69310	Sewer Bond Construction	WW-000016			\$2,509.96	(\$2,509.96)	(\$2,509.96)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000017			(\$1,014,625.57)	\$1,014,625.57	\$1,014,625.57
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000034			\$64,611.88	(\$64,611.88)	(\$64,611.88)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69310, Sewer Bond Construction			(\$1,482.68)	(\$947,503.73)	\$946,021.05	\$947,503.73
Custodial and Trust Funds							
73000	Employees' Retirement Trust			\$622,775.24		\$622,775.24	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$4,144,914.12		\$4,144,914.12	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$42,748,665.24		\$42,748,665.24	
	To record net realized gain/loss of sale of investments June 2021.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
73000	Employees' Retirement Trust			\$3,596,572.05		\$3,596,572.05	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$42,192,129.36		\$42,192,129.36	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73000	Employees' Retirement Trust				\$4,468,998.14	(\$4,468,998.14)	
	To record payment of investment management fees as of June 2021.						
73000	Employees' Retirement Trust				\$533,474.77	(\$533,474.77)	
	To record the gross-up of securities lending expenses for FY 2021.						
73000	Employees' Retirement Trust				\$9,746.02	(\$9,746.02)	
	To accurately record expenditure accrual.						
Total Fund 73000, Employees' Retirement Trust				\$93,305,056.01	\$5,012,218.93	\$88,292,837.08	
73010	Uniformed Employees Retirement Trust			\$100,502.73		\$100,502.73	
	To accurately record revenue accruals.						
73010	Uniformed Employees Retirement Trust			\$878,293.47		\$878,293.47	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$30,681,509.93		\$30,681,509.93	
	To record net realized gain/loss of sale of investments June 2021.						
73010	Uniformed Employees Retirement Trust			\$1,142,572.62		\$1,142,572.62	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$6,102,767.71)		(\$6,102,767.71)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73010	Uniformed Employees Retirement Trust				\$1,158,030.41	(\$1,158,030.41)	
	To record payment of investment management fees as of June 2021.						
73010	Uniformed Employees Retirement Trust				\$83,680.02	(\$83,680.02)	
	To record the gross-up of securities lending expenses for FY 2021.						
73010	Uniformed Employees Retirement Trust				\$1,047.79	(\$1,047.79)	
	To accurately record expenditure accruals.						
Total Fund 73010, Uniformed Employees Retirement Trust				\$26,700,111.04	\$1,242,758.22	\$25,457,352.82	
73020	Police Retirement Trust			\$41,693.10		\$41,693.10	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$869,717.65		\$869,717.65	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$20,208,528.75		\$20,208,528.75	
	To record net realized gain/loss of sale of investments June 2021.						
73020	Police Retirement Trust			\$332,030.71		\$332,030.71	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$36,152,921.55		\$36,152,921.55	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73020	Police Retirement Trust				\$3,055,792.02	(\$3,055,792.02)	
	To record payment of investment management fees as of June 2021.						
73020	Police Retirement Trust				\$35,988.84	(\$35,988.84)	
	To record the gross-up of securities lending expenses for FY 2021.						
73020	Police Retirement Trust				\$3,673.59	(\$3,673.59)	
	To accurately record expenditure accruals.						
Total Fund 73020, Police Retirement Trust				\$57,604,891.76	\$3,095,454.45	\$54,509,437.31	
73030	OPEB Trust			\$0.01		\$0.01	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$5,201,916.44		\$5,201,916.44	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73030	OPEB Trust			\$11,756,857.00	\$11,756,857.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for the Annual Comprehensive Financial Report reporting purposes.						
Total Fund 73030, OPEB Trust				\$16,958,773.45	\$11,756,857.00	\$5,201,916.45	
Park Authority Funds							
80000	Park Revenue			(\$78.54)		(\$78.54)	
	To record revenue in the appropriate fiscal period						
80000	Park Revenue				\$114,865.25	(\$114,865.25)	
	To accurately record expenditure accruals.						
Total Fund 80000, Park Revenue				(\$78.54)	\$114,865.25	(\$114,943.79)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
80300	Park Capital Improvement	PR-000032			(\$2,062.23)	\$2,062.23	\$2,062.23
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000052			\$40.01	(\$40.01)	(\$40.01)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000057			\$420.00	(\$420.00)	(\$420.00)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000112			\$40.01	(\$40.01)	(\$40.01)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000113			\$240.06	(\$240.06)	(\$240.06)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000133			(\$24,751.04)	\$24,751.04	\$24,751.04
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement					(\$26,073.19)	\$26,073.19	\$26,073.19
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40300	Housing Trust	2H38-066-000			(\$320,941.15)	\$320,941.15	\$320,941.15
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40300	Housing Trust	2H38-220-000			\$320,941.15	(\$320,941.15)	(\$320,941.15)
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40300	Housing Trust	HF-000170			\$8,143.00	(\$8,143.00)	(\$8,143.00)
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 40300, Housing Trust					\$8,143.00	(\$8,143.00)	(\$8,143.00)
40330	Elderly Housing Programs			\$299.15		\$299.15	
	To record revenue in the appropriate year.						
40330	Elderly Housing Programs		Various		\$1,306.64	(\$1,306.64)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
Total Fund 40330, Elderly Housing Programs				\$299.15	\$1,306.64	(\$1,007.49)	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating	Non_Program		\$152,179.22		\$152,179.22	
	To accurately record revenue accruals.						
81000	FCRHA General Operating	2H38-109-000		(\$152,179.22)		(\$152,179.22)	
	To record revenue and expenditure accrual adjustments.						
Total Fund 81000, FCRHA General Operating				\$0.00		\$0.00	
81100	Fairfax County Rental Program		Various	\$60.26	\$1,685.87	(\$1,625.61)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
Total Fund 81100, Fairfax County Rental Program				\$60.26	\$1,685.87	(\$1,625.61)	
81300	RAD - Project Based Voucher			\$1,325.12		\$1,325.12	
	To record revenue accrual adjustments.						
81300	RAD - Project Based Voucher				\$15,988.63	(\$15,988.63)	
	To record expenditure accrual adjustments.						
Total Fund 81300, RAD - Project Based Voucher				\$1,325.12	\$15,988.63	(\$14,663.51)	
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$3,300,014.00	(\$130,343.00)	\$3,430,357.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S10000, Public School Operating				\$3,300,014.00	(\$130,343.00)	\$3,430,357.00	
S31000	Public School Construction			\$195,758.00	(\$779,720.00)	\$975,478.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
Total Fund S31000, Public School Construction				\$195,758.00	(\$779,720.00)	\$975,478.00	
S40000	Public School Food and Nutrition Services			(\$59,195.00)	(\$76,910.00)	\$17,715.00	
	To record revenue in the proper fiscal period for accounting purposes.						
Total Fund S40000, Public School Food and Nutrition Services				(\$59,195.00)	(\$76,910.00)	\$17,715.00	
S43000	Public School Adult and Community Education			\$9,739.00	\$6,904.00	\$2,835.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S43000, Public School Adult and Community Education				\$9,739.00	\$6,904.00	\$2,835.00	
S50000	Public School Grants and Supporting			\$6,467.00	(\$10,767.00)	\$17,234.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S50000, Public School Grants and Supporting				\$6,467.00	(\$10,767.00)	\$17,234.00	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
S60000	Public School Insurance				\$107,971.00	(\$107,971.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S60000, Public School Insurance				\$107,971.00	(\$107,971.00)	
S62000	Public School Health and Flexible Benefits			\$962,529.00	\$1,015,256.00	(\$52,727.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S62000, Public School Health and Flexible Benefits			\$962,529.00	\$1,015,256.00	(\$52,727.00)	
S71000	Educational Employees' Retirement			(\$30,470,636.00)	(\$9,678,699.00)	(\$20,791,937.00)	
	To record investment income and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S71000, Educational Employees Retirement			(\$30,470,636.00)	(\$9,678,699.00)	(\$20,791,937.00)	
S71100	Public School OPEB Trust			(\$3,932,669.00)	(\$6,507,253.00)	\$2,574,584.00	
	To record investment income in the proper fiscal period for accounting purposes.						
	Total Fund S71100, Public School OPEB Trust			(\$3,932,669.00)	(\$6,507,253.00)	\$2,574,584.00	

FY 2022 Third Quarter Review
Attachment VII – FCPS Third Quarter Review

Subject: FY 2022 Third Quarter Budget Review

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

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

Meeting Category: March 10, 2022 – Regular Meeting

School Board Action Required: Information

Summary/Background (Key Points):

This agenda item is provided to review the current FY 2022 budget and to make revisions as necessary. The FY 2022 Third Quarter Budget Review reports on activity and recommendations made since the School Board's Midyear Budget Review, approved on December 16, 2021.

Recommended School Operating Fund expenditure adjustments reflect a decrease of \$12.5 million resulting from staffing reserve savings.

As a result of the expenditure variance, the total funding available from the FY 2022 Third Quarter Budget Review totals \$12.5 million. It is recommended that the savings be transferred out to the Grants and Self-Supporting Programs Fund to support the summer school program.

Changes to other School Board funds are detailed in the attachment. Also, attached is an update on the status of grants for FY 2022.

Recommendation:

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2022 Third Quarter Budget Review and as detailed in the agenda item.

Attachment:

FCPS 2022 Summer Program Summary
FY22 Third Quarter Agenda

FY 2022 Third Quarter Summary

Recurring*	School Operating Fund	Amount	Positions
	I. FY 2022 Expenditure Adjustments		
N	A. Staffing Reserve Savings	<u>(\$12,472,641)</u>	<u>(167.0)</u>
	Total Expenditure Adjustment	(\$12,472,641)	(167.0)
	II. FY 2022 Third Quarter Recommended Transfers Out Adjustments		
N	A. Transfer to Grants & Self-Supporting Programs Fund	<u>\$12,472,641</u>	
	Total Recommended Transfer Out Adjustment	\$12,472,641	
	FY 2022 Third Quarter Funds Available	\$0	(167.0)
*Y- Yes N-No			

I. FY 2022 Expenditure Adjustments

- A. Staffing Reserve Savings - (\$12.5 million), (167.0) positions

The return of 167.0 staffing reserve positions that were not required for use due to the pandemic's impact on enrollment provides funding of \$12.5 million which will be redirected to the Grants and Self-Supporting Fund to meet summer school requirements. Remaining reserve funding will be recognized as part of the FY 2022 Final Budget Review.

II. FY 2022 Third Quarter Recommended Transfers Out Adjustments

- A. Transfer to Grants & Self-Supporting Programs Fund - \$12.5 million

The FY 2022 Third Quarter Review includes a transfer from the School Operating Fund of \$12.5 million to the Summer School Subfund. Funds will be used for the continued enhancement of summer school programs to address learning loss and provide enrichment opportunities for students.

School Operating Fund Summary	
	Amount
Total Funds Available	\$12,472,641
Less Transfer Out Increase	<u>12,472,641</u>
Available Ending Balance	\$0
FY 2023 Beginning Balance Summary	
Funding Set Aside at the FY 2021 Final Budget Review	\$20,627,011
Funding Set Aside at the FY 2022 Midyear Budget Review	<u>1,247,760</u>
FY 2023 Beginning Balance	\$21,874,771

III. Other Funds Summary

School Board Funds	FY 2022 Revised	Adjustments	FY 2022 Third Quarter
School Construction	\$658,872,289	\$0	\$658,872,289
Food and Nutrition Services	\$94,400,662	\$0	\$94,400,662
Adult and Community Education	\$8,473,446	\$318,780	\$8,792,226
Grants and Self-Supporting Programs	\$160,039,928	\$41,152,827	\$201,192,755
School Insurance	\$20,025,785	\$0	\$20,025,785
Health and Flexible Benefits	\$593,117,192	\$0	\$593,117,192
Educational Employees' Supplementary Retirement System	\$225,332,934	\$0	\$225,332,934
School Other Post-Employment Benefits (OPEB) Trust	\$16,923,500	\$0	\$16,923,500

School Construction Fund

There are no changes to this fund.

Food and Nutrition Services Fund

There are no changes to this fund.

Adult and Community Education Fund

The Adult and Community Education (ACE) Fund totals \$8.8 million. The FY 2022 Third Quarter Budget Review includes a \$0.3 million increase in revenue, as compared to the midyear projection, due to a net increase of \$0.3 million in federal funding for the Adult Education and Family Literacy Act (AEFLA) Funds and the Integrated English Literacy and Civics Education (IELCE) programs. A corresponding \$0.3 million increase in expenditures is also reflected as the result of the additional federal grant award.

Grants and Self-Supporting Programs Fund

The FY 2022 Third Quarter Review includes the net impact of new and revised grant awards which results in an increase of \$41.2 million.

Grants Subfund:

New and revised grant awards result in a net increase of \$28.7 million to the Grants Subfund. Federal grant reductions are due to unspent funding from expired awards. Listed below are the new and revised grant awards:

Grants Subfund		
Grant	Amount	Positions
Federal		
American Rescue Plan (ARP) ESSER III Addressing Unfinished Learning	\$13,468,382	0.0
ARP CSLFRF HVAC Replacement and Improvement	9,696,874	0.0
ARP ESSER III Before and After School Programs	3,388,111	0.0
ARP McKinney-Vento HCY II	836,654	0.0
Title II, Part A	347,786	0.0
DoDEA Project OWL	308,487	0.0
ARP Mentor Teacher	95,870	0.0
Bus Driver Incentive	27,365	0.0
ARP Early Childhood Provisionally Licensed Teacher Incentive Program	25,909	0.0
Title I N&D	(70,000)	0.0
Other Grants (under \$20,000)	(9,759)	0.0
State		
Security Equipment Grant	250,000	0.0
Mentor Teacher	95,870	0.0
Wolf Trap Model STEM Program	25,000	0.0
Other		
Korean Language Grants	108,854	0.0
Family and School Small Grants	51,277	0.0
Other Grants (under \$20,000)	<u>33,506</u>	<u>0.0</u>
Total	\$28,680,186	0.0

Summer School Subfund:

The FY 2022 Third Quarter Budget Review for the Summer School Subfund includes an increase of \$12.5 million in the transfer from the school operating fund, as compared to the midyear budget, due to the continued enhancement of summer school programs to address learning loss and provide enrichment opportunities for students.

FY 2022 expenditures reflect an increase of \$12.5 million. The increase in the expenditure adjustment is due to the continued enhancement of summer school programs to address learning loss and provide enrichment opportunities for students. The adoption of the agenda item provides spending authority for the planning and implementation of the FY 2023 summer school program.

School Insurance Fund

There are no changes to this fund.

School Health and Flexible Benefits Fund

There are no changes to this fund.

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

There are no changes to this fund.

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

There are no changes to this fund.

APPENDIX

SCHOOL OPERATING FUND STATEMENT

	<u>FY 2022 Midyear Revised*</u>	<u>FY 2022 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1:	\$ 236,188,530	\$ 236,188,530	\$ -
RECEIPTS:			
State Revenue	\$ 781,783,806	\$ 781,783,806	\$ -
Federal Aid	338,606,910	338,606,910	-
City of Fairfax Tuition	50,243,746	50,243,746	-
Tuition, Fees, and Other	23,926,774	23,926,774	-
Total Receipts	\$ 1,194,561,236	\$ 1,194,561,236	\$ -
TRANSFERS IN:			
Combined County General Fund	\$ 2,172,661,166	\$ 2,172,661,166	\$ -
County Transfer - Cable Communications	875,000	875,000	-
Total Transfers In	\$ 2,173,536,166	\$ 2,173,536,166	\$ -
Total Receipts and Transfers	\$ 3,368,097,402	\$ 3,368,097,402	\$ -
Total Funds Available	\$ 3,604,285,932	\$ 3,604,285,932	\$ -
EXPENDITURES:			
School Board Flexibility Reserve	\$ 3,531,123,072	\$ 3,518,650,431	\$ (12,472,641)
	5,872,507	5,872,507	-
Total Expenditures	\$ 3,536,995,579	\$ 3,524,522,938	\$ (12,472,641)
TRANSFERS OUT:			
School Construction Fund	\$ 16,004,197	\$ 16,004,197	\$ -
Grants and Self-Supporting Fund	22,608,552	35,081,193	12,472,641
Food and Nutrition Services Fund	1,800,000	1,800,000	-
Adult and Community Education Fund	1,535,709	1,535,709	-
Consolidated County and School Debt Fund	3,467,125	3,467,125	-
Total Transfers Out	\$ 45,415,583	\$ 57,888,224	\$ 12,472,641
Total Disbursements	\$ 3,582,411,162	\$ 3,582,411,162	\$ -
ENDING BALANCE, JUNE 30	\$ 21,874,771	\$ 21,874,771	\$ -
LESS:			
FY 2023 Beginning Balance	\$ 21,874,771	\$ 21,874,771	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

*Funding of \$2.1 million from the School Board Flexibility Reserve to the Grants and Self-Supporting Fund for PreK-2 Devices was approved by the School Board on January 27, 2022.

SCHOOL CONSTRUCTION FUND STATEMENT

	FY 2022 Midyear <u>Revised</u>	FY 2022 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 66,312,244	\$ 66,312,244	\$ -
RESERVES:			
Reserve For Turf Replacement	\$ 1,587,636	\$ 1,587,636	\$ -
Total Reserve	\$ 1,587,636	\$ 1,587,636	\$ -
RECEIPTS:			
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -
TJHSST Tuition - Capital Costs	800,000	800,000	-
Miscellaneous Revenue	306,000	306,000	-
Turf Field Replacement Revenue	345,000	345,000	-
Total Receipts	\$ 181,451,000	\$ 181,451,000	\$ -
AUTHORIZED BUT UNISSUED BONDS	\$ 382,032,933	\$ 382,032,933	\$ -
Total Referendums	\$ 382,032,933	\$ 382,032,933	\$ -
TRANSFERS IN:			
School Operating Fund			
Building Maintenance	\$ 13,000,000	\$ 13,000,000	\$ -
Classroom Equipment	1,421,113	1,421,113	-
Facility Modifications	600,000	600,000	-
Synthetic Turf Field Replacement	983,084	983,084	-
County General Construction and Contributions Fund			
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-
Total Transfers In	\$ 29,104,197	\$ 29,104,197	\$ -
Total Receipts and Transfers	\$ 592,588,130	\$ 592,588,130	\$ -
Total Funds Available	\$ 660,488,009	\$ 660,488,009	\$ -
EXPENDITURES AND COMMITMENTS:			
Expenditures	\$ 276,839,356	\$ 276,839,356	\$ -
Additional Contractual Commitments	382,032,933	382,032,933	-
Total Disbursements	\$ 658,872,289	\$ 658,872,289	\$ -
ENDING BALANCE, JUNE 30	\$ 1,615,720	\$ 1,615,720	\$ -
Less:			
Reserve For Turf Replacement	\$ 1,615,720	\$ 1,615,720	\$ -
Available Ending Balance	\$ -	\$ -	\$ -

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2022 Midyear Revised</u>	<u>FY 2022 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 6,227,388	\$ 6,227,388	\$ -
RECEIPTS:			
State Aid	\$ 1,448,727	\$ 1,448,727	\$ -
Federal Aid	43,613,061	43,613,061	-
Food Sales	41,141,127	41,141,127	-
Other Revenue	170,359	170,359	-
Total Receipts	\$ 86,373,274	\$ 86,373,274	\$ -
TRANSFERS IN:			
School Operating Fund	\$ 1,800,000	\$ 1,800,000	\$ -
Total Transfers In	\$ 1,800,000	\$ 1,800,000	\$ -
Total Receipts and Transfers	\$ 88,173,274	\$ 88,173,274	\$ -
Total Funds Available	\$ 94,400,662	\$ 94,400,662	\$ -
EXPENDITURES:			
	\$ 88,175,547	\$ 88,175,547	\$ -
Food and Nutrition Services General Reserve	\$ 6,225,115	\$ 6,225,115	\$ -
Total Disbursements	\$ 94,400,662	\$ 94,400,662	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2022 Midyear Revised</u>	<u>FY 2022 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ (557,874)	\$ (557,874)	\$ -
RECEIPTS:			
State Aid	\$ 1,080,364	\$ 1,080,364	\$ -
Federal Aid	2,278,874	2,597,654	318,780
Tuition and Fees	4,033,603	4,033,603	-
Other	102,771	102,771	-
Total Receipts	\$ 7,495,611	\$ 7,814,391	\$ 318,780
TRANSFERS IN:			
School Operating Fund	\$ 1,535,709	\$ 1,535,709	\$ -
Total Transfers In	\$ 1,535,709	\$ 1,535,709	\$ -
Total Receipts and Transfers	\$ 9,031,320	\$ 9,350,100	\$ 318,780
Total Funds Available	\$ 8,473,446	\$ 8,792,226	\$ 318,780
EXPENDITURES:	\$ 8,473,446	\$ 8,792,226	\$ 318,780
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2022</u> <u>Midyear</u> <u>Revised*</u>	<u>FY 2022</u> <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, July 1			
Grants	\$ 20,024,167	\$ 20,024,167	\$ -
Summer School	11,482,978	11,482,978	-
Total Beginning Balance	\$ 31,507,145	\$ 31,507,145	\$ -
RECEIPTS:			
Grants			
State Aid	\$ 16,366,397	\$ 16,737,267	\$ 370,870
Federal Aid	78,139,063	106,254,742	28,115,679
Industry, Foundation, Other	812,185	1,005,822	193,637
Unallocated Grants	6,000,000	6,000,000	-
Summer School			
State Aid	-	-	-
Tuition	2,407,100	2,407,100	-
Industry, Foundation, Other	20,000	20,000	-
Total Receipts	\$ 103,744,745	\$ 132,424,931	\$ 28,680,186
TRANSFERS IN:			
School Operating Fund (Grants)	\$ 14,852,154	\$ 14,852,154	\$ -
School Operating Fund (Summer School)	7,756,398	20,229,039	12,472,641
Cable Communications Fund (Grants)	2,179,486	2,179,486	-
Total Transfers In	\$ 24,788,038	\$ 37,260,679	\$ 12,472,641
Total Funds Available	\$ 160,039,928	\$ 201,192,755	\$ 41,152,827
EXPENDITURES:			
Grants	\$ 132,373,452	\$ 161,053,638	\$ 28,680,186
Unallocated Grants	6,000,000	6,000,000	-
Summer School	15,277,837	27,750,478	12,472,641
Total Expenditures	\$ 153,651,289	\$ 194,804,116	\$ 41,152,827
RESERVES:			
Summer School Reserve	\$ 6,388,639	\$ 6,388,639	\$ -
Total Reserves	\$ 6,388,639	\$ 6,388,639	\$ -
Total Disbursements	\$ 160,039,928	\$ 201,192,755	\$ 41,152,827
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

*A funding increase in federal aid of \$16.6 million and a \$2.1 million transfer from the School Operating Fund School Board Flexibility Reserve was approved by the School Board on January 27, 2022 for the PreK-2 Device federal program.

SCHOOL INSURANCE FUND STATEMENT

	FY 2022 Midyear Revised	FY 2022 Third Quarter	Variance
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 43,078,094	\$ -
Other Insurance Accrued Liability	7,158,641	7,158,641	-
Allocated Reserves	2,754,446	2,754,446	-
BEGINNING BALANCE, July 1	\$ 52,991,181	\$ 52,991,181	\$ -
RECEIPTS:			
Workers' Compensation			
School Operating Fund	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-
Other Insurance			
School Operating Fund	6,008,127	6,008,127	-
Insurance Proceeds/Rebates	200,000	200,000	-
Total Receipts	\$ 17,271,339	\$ 17,271,339	\$ -
Total Funds Available	\$ 70,262,520	\$ 70,262,520	\$ -
EXPENDITURES:			
Workers' Compensation Administration	\$ 714,099	\$ 714,099	\$ -
Workers' Compensation Claims Paid	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,205,000	1,205,000	-
Other Insurance	6,370,365	6,370,365	-
General Reserves	2,566,321	2,566,321	-
Total Expenditures	\$ 20,025,785	\$ 20,025,785	\$ -
Net change in accrued liabilities-Workers' Comp	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	-	-
Net Change in Accrued Liability	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 50,236,735	\$ 50,236,735	\$ -
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
Available Ending Balance	\$ 50,236,735	\$ 50,236,735	\$ -
Restricted Reserves			
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 43,078,094	\$ -
Other Insurance Accrued Liability	7,158,641	7,158,641	-
Allocated Reserves	-	-	-
Total Reserves	\$ 50,236,735	\$ 50,236,735	\$ -

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	FY 2022 Midyear Revised	FY 2022 Third Quarter	Variance
BEGINNING BALANCE, JULY 1	\$ 124,021,193	\$ 124,021,193	\$ -
RECEIPTS:			
Employer Contributions	\$ 268,332,545	\$ 268,332,545	\$ -
Employee Contributions	79,585,368	79,585,368	-
Retiree/Other Contributions	62,409,181	62,409,181	-
Interest Income	-	-	-
Rebates and Subsidies	48,601,981	48,601,981	-
Subtotal	\$ 458,929,075	\$ 458,929,075	\$ -
Flexible Accounts Withholdings	\$ 10,166,924	\$ 10,166,924	\$ -
Total Receipts	\$ 469,095,999	\$ 469,095,999	\$ -
Total Funds Available	\$ 593,117,192	\$ 593,117,192	\$ -
EXPENDITURES/PAYMENTS:			
Health Benefits Paid	\$ 367,636,102	\$ 367,636,102	\$ -
Premiums Paid	77,966,982	77,966,982	-
Claims Incurred but not Reported (IBNR)	22,442,987	22,442,987	-
IBNR Prior Year Credit	(21,880,000)	(21,880,000)	-
Health Administrative Expenses	15,111,448	15,111,448	-
Subtotal	\$ 461,277,520	\$ 461,277,520	\$ -
Flexible Accounts Reimbursement	\$ 9,985,349	\$ 9,985,349	\$ -
FSA Administrative Expenses	172,443	172,443	-
Subtotal	\$ 10,157,792	\$ 10,157,792	\$ -
Total Expenditures	\$ 471,435,312	\$ 471,435,312	\$ -
ENDING BALANCE, JUNE 30	\$ 121,681,881	\$ 121,681,881	\$ -
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
Premium Stabilization Reserve	121,681,881	121,681,881	-
Available Ending Balance	\$ -	\$ -	\$ -

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

	<u>FY 2022 Midyear Revised</u>	<u>FY 2022 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 3,272,144,651	\$ 3,272,144,651	\$ -
RECEIPTS:			
Contributions	\$ 163,392,614	\$ 163,392,614	\$ -
Investment Income	300,600,004	300,600,004	-
Total Receipts	\$ 463,992,618	\$ 463,992,618	\$ -
Total Funds Available	\$ 3,736,137,269	\$ 3,736,137,269	\$ -
EXPENDITURES	\$ 225,332,934	\$ 225,332,934	\$ -
ENDING BALANCE, JUNE 30	\$ 3,510,804,335	\$ 3,510,804,335	\$ -
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	<u>\$ 3,510,804,335</u>	<u>\$ 3,510,804,335</u>	<u>\$ -</u>

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

	FY 2022 Midyear <u>Revised</u>	FY 2022 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 208,374,626	\$ 208,374,626	\$ -
REVENUE:			
Employer Contributions	\$ 21,818,000	\$ 21,818,000	\$ -
Net Investment Income	5,000,000	5,000,000	-
Total Revenue	\$ 26,818,000	\$ 26,818,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 235,192,626	\$ 235,192,626	\$ -
EXPENDITURES:			
Benefits Paid	\$ 16,818,000	\$ 16,818,000	\$ -
Administrative Expenses	105,500	105,500	-
Total Expenditures	\$ 16,923,500	\$ 16,923,500	\$ -
ENDING BALANCE, JUNE 30	\$ 218,269,126	\$ 218,269,126	\$ -

SUPPLEMENTAL APPROPRIATION RESOLUTION FY 2022

BE IT RESOLVED that the Fairfax County School Board requests the county Board of Supervisors to amend the FY 2022 Appropriation Resolution for the following School Board funds:

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$3,539,123,072	\$3,524,522,938	(\$14,600,134)
S31000	School Construction Operating Expenditures	\$658,872,289	\$658,872,289	\$0
S40000	School Food & Nutrition Services Operating Expenditures	\$94,400,662	\$94,400,662	\$0
S43000	School Adult & Community Education Operating Expenditures	\$8,473,446	\$8,792,226	\$318,780
S50000	School Grants & Self-Supporting Operating Expenditures	\$141,340,066	\$201,192,755	\$59,852,689
S60000	Public Schools Insurance Fund Operating Expenditures	\$20,025,785	\$20,025,785	\$0
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$593,117,192	\$593,117,192	\$0
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$225,332,934	\$225,332,934	\$0
S71100	School Other Post-Employment Benefits Trust Fund Operating Expenditures	\$16,923,500	\$16,923,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Third Quarter Budget Review, at a regular meeting held on March 24, 2022, at Luther Jackson Middle School, Falls Church, Virginia.

Date

Beverly Madeja, Interim Clerk
County School Board of
Fairfax County, Virginia

**FISCAL PLANNING RESOLUTION
FY 2022**

BE IT RESOLVED that the Fairfax County School Board requests the county Board of Supervisors to amend the FY 2022 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$16,004,197	\$16,004,197	\$0
		S40000	School Food & Nutrition Services	\$1,800,000	\$1,800,000	\$0
		S43000	School Adult & Community Education	\$1,535,709	\$1,535,709	\$0
		S50000	School Grants & Self Supporting	\$20,481,059	\$35,081,193	\$14,600,134
		C20000	Consolidated Debt Service	\$3,467,125	\$3,467,125	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Third Quarter Budget Review, at a regular meeting held on March 24, 2022, at Luther Jackson Middle School, Falls Church, Virginia.

Date

Beverly Madeja, Interim Clerk
County School Board of
Fairfax County, Virginia

**Grants Development Section
Office of Budget Services**

Quarterly Report - FY 2022

Date: January 31, 2022

Update for FY 2022 Grants

This report provides the status of competitive grants for FY 2022:

- Competitive grants submitted: \$1.0 million (23 grants)
- Competitive grants awarded: \$0.7 million (21 grants)
- Competitive grants denied: \$0.3 million (1 grant)
- Competitive grants pending: \$0.1 million (1 grant)

This report provides the status of competitive grants awarded in collaboration with Educate Fairfax (formerly known as the Foundation for Fairfax County Public Schools):

- Competitive grants submitted: \$0.1 million (4 grants)
- Competitive grants awarded: \$0.0 million (1 grant)
- Competitive grants denied: \$0.0 million (0 grants)
- Competitive grants pending: \$0.0 million (3 grants)

The status of FY 2022 entitlement grants is as follows:

- Entitlement grants submitted: \$37.7 million (6 grants)
- Entitlement grants awarded: \$38.1 million (6 grants)
- Entitlement grants pending: \$0.0 million (0 grants)

The status of FY 2022 federal pandemic relief stimulus funding is as follows:

- Federal stimulus grants submitted: \$230.9 million (10 grants)
- Federal stimulus grants awarded: \$226.3 million (10 grants)
- Federal stimulus grants pending: \$0.0 million (0 grants)

Total entitlement, federal pandemic relief stimulus funding, and competitive grants submitted does not equal the total grants awarded as the amount that is awarded differed from the amount requested.