

ATTACHMENT A:
ADVERTISEMENT FOR PUBLIC HEARING

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION
APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA
FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 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, on Tuesday, July 27, 2021, 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 of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on October 5, 2021, at 10:30 a.m. at which time, persons affected may be heard on said resolution.

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

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

The following summarizes the proposed amendments to the FY 2021 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2021 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on July 27, 2021, and is available for public inspection online at <https://www.fairfaxcounty.gov/budget/fy-2021-carryover-budget-package>.

FY 2022 Current Approved Budget Plan

Total Expenditures - All Funds	\$8,562,851,186
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Proposed Changes:

A. Previously Approved Items

General Fund	\$53,866,366
• Encumbered	\$35,952,247
• Unencumbered	17,914,119

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Other Funds		\$1,493,119,080
• Capital Construction	\$1,012,158,507	
• Federal/State Grants	304,068,376	
• All Other Funds	176,892,197	
School Funds		\$785,811,600
• School Operating	\$482,985,088	
• School Construction	217,116,427	
• School Food & Nutrition Services	8,009,674	
• School Grants & Self Supporting	53,984,840	
• School Insurance	956,518	
• School Health and Flexible Benefits	22,675,969	
• Educational Employees' Retirement	83,084	
<i>Subtotal Previously Approved Items in Carryover</i>		<i>\$2,332,797,046</i>
B. Additional Funding Adjustments		
General Fund Impact		
• Administrative Items		\$140,292,394
Other Funds		
• Administrative Items		\$1,123,156,538
Capital Construction	\$104,630,085	
Federal/State Grants	89,322,500	
All Other Funds	929,203,953	
<i>Subtotal Additional Adjustments</i>		<i>\$1,263,448,932</i>
Total Expenditures in All Funds		\$12,159,097,164
<i>Increase from FY 2022 Current Budget Plan</i>		<i>\$3,596,245,978</i>

The adjustments noted above result in a General Fund balance of \$5,175,188.

ATTACHMENT B:

**MEMO AND ATTACHMENTS I – VII
TRANSMITTING THE COUNTY’S
FY 2021 CARRYOVER REVIEW
WITH APPROPRIATE RESOLUTIONS**



County of Fairfax, Virginia

ATTACHMENT B

MEMORANDUM

DATE: July 26, 2021

TO: Board of Supervisors

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

SUBJECT: FY 2021 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2021 Carryover Package. The document includes the following attachments for your information:

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|----------------|--|
| Attachment I | A General Fund Statement including revenue and expenditures, as well as a summary reflecting expenditures by fund |
| Attachment II | A summary of General Fund receipt variances by category |
| Attachment III | A summary of significant General Fund expenditure variances by agency |
| Attachment IV | An explanation of General Fund Unencumbered Carryover |
| Attachment V | A detailed description of new and unexpended federal/state grants, as well as anticipated revenues associated with those grants that are recommended for appropriation in FY 2022 |
| Attachment VI | A detailed description of significant changes in Other Funds |
| Attachment VII | Supplemental Appropriation Resolution AS 22009 and Fiscal Planning Resolution AS 22900 for FY 2022 providing for the appropriation of outstanding encumbrances and unspent balances for federal/state grants, as well as prior commitments of the Board of Supervisors, such as unspent capital project balances |

The Code of Virginia requires that the Board of Supervisors hold a public hearing prior to the adoption of amendments to the current year budget when potential appropriation increases are greater than 1.0 percent of expenditures. In addition, the Code requires that the Board advertise a synopsis of the proposed changes. Since the *FY 2021 Carryover Review* recommends changes to the FY 2022 Adopted Budget Plan over this limit, Board action on the Carryover Review has been scheduled at the same time as the public hearing on October 5, 2021.

FY 2021 Carryover Summary

The *FY 2021 Carryover Review* includes recommendations based on prior County commitments, Board of Supervisors priorities, and other critical requirements. These recommendations also include the carryforward of unspent federal stimulus funds – including balances in the County’s Coronavirus Aid, Relief, and Economic Security (CARES) Coronavirus Relief Funds (CRF) and funds received through the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).

The \$200.24 million from the CARES Coronavirus Relief Fund was received in FY 2020 and funds were appropriated as part of the *FY 2020 Third Quarter Review*. Of the total, \$55.71 million was expended in FY 2020, with the balance of \$144.53 million carried forward into FY 2021. In FY 2021, \$133.71 million was expended, leaving a balance of \$10.82 million which will be carried forward into FY 2022.

On June 8, 2021, the Board of Supervisors approved the appropriation of the first tranche of \$111.45 million in funding received through the ARPA Coronavirus State and Local Fiscal Recovery Funds. No funds were expended during the fiscal year; therefore, the full balance will be carried forward into FY 2022.

Both the CRF and the CSLFRF revenues and expenses are included in the County’s General Fund (although they are tracked separately in the County’s financial system), thus schedules included in the *FY 2021 Carryover Review* – such as the General Fund statement – reflect these federal stimulus funds in addition to County funds. The table below reflects balances for the General Fund, the Coronavirus Relief Funds, and the Coronavirus State and Local Fiscal Recovery Funds.

General Fund and Federal Stimulus Balances
(in millions)

	General Fund	CARES Coronavirus Relief Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Revised Expenditure Budget	\$1,663.23	\$144.53	\$111.45	\$1,919.21
Actual Expenditures	\$1,526.53	\$133.71	\$0.00	\$1,660.24
Expenditure Balance	\$136.70	\$10.82	\$111.45	\$258.97
Revised Revenue Budget	\$4,436.06	\$0.00	\$111.45	\$4,547.51
Actual Revenues	\$4,476.83	\$0.00	\$111.45	\$4,588.28
Revenue Balance	\$40.77	\$0.00	\$0.00	\$40.77
TOTAL AVAILABLE BALANCE	\$177.47	\$10.82	\$111.45	\$299.74

Balances in both the Coronavirus Relief Fund and Coronavirus State and Local Fiscal Recovery Fund are included as Administrative Adjustments, as it is necessary to reappropriate the balance of these funds to allow for spending during FY 2022 (or, in the case of CRF, for the remainder of the eligibility period through December 31, 2021). Otherwise, adjustments included in this package are focused on balances excluding the federal stimulus funds, which net to \$177.47 million. The *FY 2021 Carryover Review* recommends allocations of \$172.29 million (excluding the carryforward of federal stimulus funds), resulting in an available balance for the Board’s consideration of \$5.18 million. It should be noted that \$2.1 million of this balance is attributable to savings returned to the General Fund following the issuance of Revenue Refunding Bonds in October 2020 for the Mosaic District Community Development Authority which resulted in a reduced requirement in the Mosaic Surplus Fund.

A brief summary of the recommendation included in the *FY 2021 Carryover Review* follows.

FY 2021 Carryover Review

FY 2021 Carryover Review Recommended Adjustments
(in millions)

	Positions	General Fund	CARES Coronavirus Relief Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Available Balance		\$177.47	\$10.82	\$111.45	\$299.74
FY 2021 Commitments (\$54.69 million)					
Outstanding Encumbered Obligations		(\$35.95)	--	--	(\$35.95)
Outstanding Unencumbered Obligations		(\$17.91)	--	--	(\$17.91)
Associated Reserve Adjustments		(\$0.83)	--	--	(\$0.83)
Balance after FY 2021 Commitments		\$122.78	\$10.82	\$111.45	\$245.05
Allocations for Reserves/Capital (\$26.82 million)					
20% of Balance to Infrastructure Sinking Reserve Fund		(\$24.56)	--	--	(\$24.56)
Associated Reserve Adjustments		(\$2.26)	--	--	(\$2.26)
Balance after Allocations for Reserves/Capital		\$95.96	\$10.82	\$111.45	\$218.23
Other Requirements* (\$213.05 million, 114 positions)					
<u>Carryforward of Federal Stimulus Funds</u>					
CARES Coronavirus Relief Fund					
Balances		--	(\$10.82)	--	(\$10.82)
ARPA Coronavirus State and Local Fiscal Recovery Funds Balances		--	--	(\$111.45)	(\$111.45)
<u>Support for the County's Public Health Program and Pandemic Response</u>					
Additional Public Health Nurses to Staff					
One Nurse in each School	82	\$0.00	--	--	\$0.00
Positions to Advance Public Health Preparedness and Department Operations	16	\$0.00	--	--	\$0.00
Positions to Support Emergency Rental Assistance Program	9	\$0.00	--	--	\$0.00
<u>Addressing Budgetary Shortfalls caused by the Pandemic</u>					
Park Authority Support		(\$1.59)	--	--	(\$1.59)
<u>Investments in Board Priorities</u>					
Joint Environmental Task Force (JET)					
Energy Goals		(\$15.00)	--	--	(\$15.00)
One-Time Employee Bonus		(\$13.26)	--	--	(\$13.26)
Affordable Housing		(\$5.00)	--	--	(\$5.00)
Kingstowne Complex Childcare Center		(\$4.50)	--	--	(\$4.50)
Community Center in Lee District	1	(\$2.51)	--	--	(\$2.51)
District Capital Projects		(\$2.00)	--	--	(\$2.00)
LED Streetlight Conversions		(\$1.80)	--	--	(\$1.80)
Collective Bargaining	5	(\$1.46)	--	--	(\$1.46)
Electric Vehicles and Charging Stations		(\$1.40)	--	--	(\$1.40)
Celebrate Fairfax, Inc. Rebuild Support		(\$0.64)	--	--	(\$0.64)
New School-Age Child Care Rooms	6	(\$0.57)	--	--	(\$0.57)
Energy Strategy Positions	3	(\$0.48)	--	--	(\$0.48)

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	Positions	General Fund	CARES Coronavirus Relief Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Affordable Housing Preservation Coordinator	1	(\$0.12)	--	--	(\$0.12)
The Council of Government's Agricultural Task Force		(\$0.03)	--	--	(\$0.03)
Student Bus Program Coordinator	1	\$0.00	--	--	\$0.00
<u>Reorganizations, Efficiencies, and Savings</u>					
Security Reorganization		(\$0.49)	--	--	(\$0.49)
Position Reductions	(31)	\$0.00	--	--	\$0.00
Fairfax-Falls Church Community Services Board Savings		\$15.00	--	--	\$15.00
<u>Investments in IT and Capital Infrastructure</u>					
IT Project Funding		(\$20.61)	--	--	(\$20.61)
Space Realignment		(\$6.00)	--	--	(\$6.00)
Emergency Systems Failures		(\$5.40)	--	--	(\$5.40)
Workhouse Building Improvements		(\$3.30)	--	--	(\$3.30)
Transportation Studies		(\$2.78)	--	--	(\$2.78)
PC Program and Network Infrastructure Support		(\$2.00)	--	--	(\$2.00)
Facilities Management Department Staffing Needs	12	(\$1.81)	--	--	(\$1.81)
Judicial Center Redevelopment		(\$1.50)	--	--	(\$1.50)
Infrastructure Replacement and Upgrades at County Facilities		(\$1.00)	--	--	(\$1.00)
New Lease Agreement for Circuit Court Archives		(\$0.23)	--	--	(\$0.23)
<u>Adjustments with no Net General Fund Impact</u>					
Public Assistance Eligibility Workers	7	\$0.00	--	--	\$0.00
Positions for Family First In-Home Services	2	\$0.00	--	--	\$0.00
Associated Reserve Adjustments		(\$10.30)	--	--	(\$10.30)
Net Available for One-Time Requirements	114	\$5.18	\$0.00	\$0.00	\$5.18

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

FY 2021 Year-End Summary

FY 2021 General Fund Revenues and Transfers In were \$4.60 billion, an increase of \$40.77 million, or 0.89 percent, over the *FY 2021 Revised Budget Plan* estimate. The increase as compared to the budget estimate is primarily the result of higher-than-expected Real Estate Tax receipts, Other Local Taxes, Permits, Fees, and Regulatory Licenses, Revenue from the Commonwealth and Federal Government, and Recovered Costs/Other Revenue, partially offset by lower-than-expected Personal Property Tax collections. The small variance, less than one percent, between estimated and actual revenue collections leaves little flexibility in the event that a large revenue category experiences a significant unanticipated decline late in

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the fiscal year. This occurred in FY 2020, when revenue categories sensitive to economic conditions decreased significantly in the last quarter of the fiscal year due to the COVID-19 pandemic and actual receipts ended the year below the revenue estimates. Projecting revenues during FY 2021 was challenging due to the volatile and uncertain economic conditions as a result of the pandemic. However, excluding the one-time federal stimulus received in FY 2021, the revenue variance compared to the FY 2021 Adopted Budget Plan estimate was \$19.63 million, or only 0.44 percent. More detail on FY 2021 Revenue Variances may be found in Attachment II.

In addition, County agencies realized disbursement balances as a result of continuing close management of agency spending, which included filling essential positions only and focusing on critical expenditures. Total disbursements were below *FY 2021 Revised Budget Plan* projections by \$258.97 million or 5.37 percent. Excluding Coronavirus Relief Funds, the disbursement variance was \$136.70 million or 2.91 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2021 variance was \$136.70 million, or 7.61 percent. More detailed information on FY 2021 General Fund Expenditure Variances is included in Attachment III. Included in this balance are funds required for both encumbered and unencumbered items. Encumbered carryover includes legally obligated funding for items/services for which final financial processing has not been completed. Unencumbered carryover includes funding for items previously approved but not purchased based on timing or other issues.

As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$245.05 million, or 5.08 percent of the total County General Fund budget. Excluding CARES Coronavirus Relief Funds and ARPA Coronavirus State and Local Fiscal Recovery Funds, the net balance is \$122.78 million, or 2.69 percent of the total budget.

Carryover Actions

Allocation of the \$122.78 million balance is used to meet Board policy for contributions to reserves and capital and to fund requirements identified subsequent to the adoption of the FY 2022 budget or deferred as part of the FY 2022 budget development. Recommendations included in the *FY 2021 Carryover Review* allocate \$117.61 million of this balance, and result in an available General Fund balance of \$5.18 million.

Allocations for Reserves/Capital (\$26.82 million, including \$2.26 million in associated reserve adj.)

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

The County's policy has been to allocate 40 percent of the balance to reserves in order to allow the County to make progress towards its target reserve level of 10 percent of General Fund disbursements. Due to the County's progress in increasing its reserve levels in prior years, this allocation is not required as pre-Carryover reserve levels slightly exceed the target of 10 percent. It is important to note, however, that all Carryover adjustments included in this package have been accompanied with reserve contributions to allow the reserves to remain at the targeted level. As a result, total contributions to reserves at Carryover total \$13.39 million and results in total reserves of 10 percent, including the Managed Reserve at 4 percent, the Revenue Stabilization Reserve at 5 percent, and the Economic Opportunity Reserve at 1 percent.

Of the \$122.78 million balance, 20 percent, or \$24.56 million, is allocated for the Capital Sinking Fund, consistent with the recommendations of the Infrastructure Financing Committee (IFC). The Board of Supervisors previously approved the allocation formula associated with capital sinking funds as follows: 55 percent for the Facilities Management Department, 20 percent for Parks, 10 percent for walkways, 10 percent for County-maintained roads and service drives, and 5 percent for revitalization area improvements. This allocation was based on the percent of each program area as it related to the total annual requirements presented to the IFC. This allocation results in the following funding amounts: \$13,506,318 for FMD,

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\$4,911,388 for Parks, \$2,455,694 for County-Owned Roads, \$2,455,694 for Walkways and \$1,227,847 for Revitalization. The Capital Sinking Fund will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park Authority facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

Other Adjustments (\$213.05 million, including \$10.3 million in associated reserve adjustments)

Finally, there are a number of other General Fund adjustments that are recommended as part of the package. These include required adjustments to carryforward the balance of federal stimulus funds, new positions necessary to respond to state mandates and to help manage stimulus dollars, and investments in Board priorities such as employee compensation, the County's environmental and energy initiatives, affordable housing, and early childcare. A number of reorganizations are also included in order to better streamline County operations, and investments are included for the County's IT and capital infrastructure needs, including funding which was unable to be included in the current year baseline budget and was deferred to quarterly reviews, as has been done in prior years.

The adjustments listed below represent highlighted recommendations but are not all-inclusive. The Administrative Adjustments section, which is included later in this memo, lists all General Fund adjustments included in the *FY 2021 Carryover Review*.

Carryforward of Federal Stimulus Funds

The largest adjustment included in this package is related to the carryforward of unexpended ARPA Coronavirus State and Local Fiscal Recovery Funds. As no funds were expended against the first tranche of funding totaling \$111.45 million in FY 2021, the full balance will be carried forward to allow the County to continue to spend against the funds. These funds must be encumbered by December 31, 2024, and expended by December 31, 2026.

Additionally, of the \$144.53 million in CARES Coronavirus Relief Funds carried forward into FY 2021, \$133.71 million was expended, leaving a balance of \$10.82 million. This balance will be carried forward to allow the County to continue to spend against the funds through the stimulus deadline of December 31, 2021.

Support for the County's Public Health Program and Pandemic Response

Several adjustments are included to bolster the County's preparedness for future public health emergencies, including the continuing impacts of COVID-19, and to help administer federal stimulus funds. No funding is included for these adjustments, as it is anticipated that positions will initially be funded through the County's American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds allocation. Appropriate baseline funding will be included in the FY 2023 Advertised Budget Plan.

- Consistent with the presentation to the Board of Supervisors at the June 29, 2021, Health and Human Services Committee meeting, 82 new Public Health Nurse positions are included in the Health Department in order to resource one public health nurse per school for the entire Fairfax County Public Schools (FCPS) system. These positions will allow FCPS to comply with a new state mandate, effective July 1, 2021, relating to the Standards of Quality, to provide at least three specialized student support positions per 1,000 students.
- Another 16 new positions are included in the Health Department to advance public health preparedness and department operations by building on existing capacity and developing new capacity and initiatives designed to prepare residents in the Fairfax Health District, local government agencies, community-based organizations, and other partners for future public health emergencies, including the continuing impacts of COVID-19. Following the completion of the

comprehensive review of the County's pandemic response as directed by the Board on July 13, 2021, it is anticipated that additional budgetary adjustments may be recommended.

- A total of 9 new positions are included in the Department of Neighborhood and Community Services in support of the Emergency Rental Assistance (ERA) program in response to the COVID-19 pandemic. In FY 2021, the County received a total of \$69.6 million from the U.S. Department of the Treasury for Emergency Rental Assistance. The ERA program made funding available to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. These positions are necessary to address gaps in technical assistance, community outreach, and eviction prevention oversight as well as ensuring adherence to program guidelines. Due to the critical need to process applications and provide assistance to residents as quickly as possible, NCS will immediately move forward with the creation and recruitment of these positions unless otherwise directed by the Board.

It should also be noted that, as part of unencumbered adjustments included in this package, funding of \$16.24 million is included to reappropriate balances from the Reserve for the Coronavirus Pandemic established as part of the *FY 2020 Third Quarter Review*. These funds are available to supplement federal stimulus dollars, and updates regarding the recommended allocation of these funds will continue to be provided to the Board of Supervisors in the monthly stimulus update memos.

Addressing Budgetary Shortfalls caused by the Pandemic

Consistent with actions taken last year, funding of \$1.59 million, available from FY 2021 balances in the Fairfax County Park Authority (FCPA) General Fund budget, is recommended to be transferred to Fund 80000, Park Revenue and Operating Fund, to partially address the budgetary shortfall caused by the COVID-19 pandemic. The Revenue and Operating Fund experienced a significant reduction in revenue collections due to the partial closure of facilities and the cancellation of Park programs. Although the Park Authority implemented a gradual reopening of facilities and programs in accordance with safety guidelines, revenue collections were still lower than anticipated in FY 2021, and – despite efforts to curb expenditures – the fund ended FY 2021 with a deficit of \$2.81 million.

In order to mitigate the fiscal impact of the pandemic, staff continued to implement strategies throughout the Park System to generate savings. Savings in the General Fund were generated by deferring all non-critical expenses and holding positions vacant. Additionally, a transfer from Fund 80300, Park Improvement Fund, is recommended based primarily on telecommunications revenues received during FY 2021. The application of this additional revenue and the savings generated in the General Fund has been applied to offset the net shortage and balance the Parks Revenue and Operating Fund.

Investments in Board Priorities

Funds available as part of the *FY 2021 Carryover Review* are recommended to be utilized to recognize the hard work of County employees and to be used for investments towards the County's environmental, affordable housing, and early childhood education initiatives.

- Funding of \$13.26 million is included to provide a one-time bonus of \$1,000 for merit employees and \$500 for non-merit employees. Due to the impact of the COVID-19 pandemic on County revenues, no baseline compensation increases were included in FY 2021, although a one-time bonus was approved as part of the *FY 2021 Third Quarter Review*, and the FY 2022 Adopted Budget Plan included a one percent across-the-board increase. This bonus mirrors the bonus approved by the Board for FY 2021 and is responsive to the FY 2022 budget guidance directing staff to return to the Board with opportunities to provide an additional one-time bonus in FY 2022. These bonuses would be payable to County employees hired prior to July 1, 2021, and active as of the pay period when the one-time bonus is paid. Pending the Board's approval of a bonus as part

FY 2021 Carryover Review

of its action on the *FY 2021 Carryover Review* on October 5, staff would work with the Department of Human Resources to implement the bonuses no later than November 2021.

- Funding of \$18.68 million is included for continued support of the County's environmental and energy strategies. This includes:
 - \$15.48 million to support the investment needed to begin reducing carbon emissions consistent with the Board's Energy Carbon Neutral Declaration, the goals and targets of its updated Operational Energy Strategy (OES), and the goals of the Community-wide Energy and Climate Action Plan (CECAP). Of the total, \$12.8 million is included to begin work on initiatives and projects that will reduce carbon emissions consistent with the goal of achieving energy carbon neutrality in County government operations by 2040. Additional funding of \$2.2 million is required to begin implementation of the Zero Waste Plan and CECAP, both of which the Board is expected to approve in Fall 2021. The remaining \$0.48 million is included for 3 new positions to support these new and rapidly evolving initiatives.
 - \$1.80 million for the third year of the five-year LED streetlight conversion plan, with a goal to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to Light Emitting Diodes (LED) streetlights. Nearly 21,000 streetlights have been converted throughout the County to date.
 - \$1.40 million to support Electric Vehicles and Charging Stations at County facilities. This revised program supports the transition of the County's fleet to electric and plug-in hybrid vehicles. Funding allows for the design, construction, installation, and activation of 15 EV charging stations at up to three different locations and the purchase of eight electric Nissan LEAFs.
- Funding of \$5.12 million is included to support an Affordable Housing Preservation Coordinator in the Department of Housing and Community Development, as recommended by the Affordable Housing Preservation Task Force in April 2021, and to provide \$5 million in support of affordable housing projects. This funding will be spent out of the Housing Blueprint, which was created in 2007 to focus affordable housing policies and resources on serving those with the greatest need, including homeless families and individuals, persons with special needs, and households with extremely low incomes. The new position will focus on institutional capacity, community awareness, legislative priorities and to help develop comprehensive rental housing preservation strategies. In addition, the position will work to utilize the additional \$5 million in County funding as well as the \$15 million earmarked to affordable housing investments as part of the first tranche of ARPA Coronavirus State and Local Fiscal Recovery Funds awarded to the County. It should be noted that an additional \$15 million is anticipated to be earmarked for affordable housing when the County's second tranche of funding is received.
- Funding of \$4.50 million is included to support a new Childcare Center at the Kingstowne Complex. The Kingstowne Complex will co-locate the Franconia Police Station, the Lee District Supervisor's Office and Franconia Museum, the Kingstowne Library, an Active Adult Center, and a childcare facility. This funding, in addition to \$5.0 million available in balances from Fund 40045, Early Childhood Birth to 5, will provide for a 10,000 square foot childcare space to provide affordable, high quality, full-time early childhood services for 78 children ages birth to five, including children whose families live with moderate incomes.
- Funding of \$2.51 million is included to support staffing and renovation requirements for the new Community Center in Lee District. The center is currently scheduled to be opened in phases, with

initial programming expected to begin in the fall of 2021. Seven positions have been approved as part of previous budget processes to support limited programming when the facility opens to the public in September; this package includes \$0.11 million for an additional Information Technology Educator position to support technology programming. Additionally, \$2.4 million in funding is included to support the addition of an Emerging Technology and Workforce Development Center housed within the community center facility. The center will focus on skilled trades and technology-focused trainings and provide space for a workshop with equipment and tools, as well as classroom and meeting spaces. It will also serve as a job placement center for major employers in the area by pairing training programs with job openings for in-demand fields of work; this support is especially critical following the continued economic impact resulting from the pandemic. Funding is included to support the required renovations consistent with building code requirements and for equipment and supplies necessary to set up and operate the center, which is anticipated to open in early 2022. A procurement process is currently underway to select a vendor to manage the Emerging Technology and Workforce Development Center, with initial funding expected to be allocated from the General Fund Pandemic Reserve and baseline funds included in the FY 2023 Advertised Budget Plan.

- Funding of \$1.46 million is included for 5 new positions and operating support for the continued implementation of collective bargaining. These positions include a new Labor Relations Administrator in the Office of the County Executive (OCE), 2 Senior HR Consultant positions in the Department of Human Resources (DHR), and 2 Budget Analyst positions in the Department of Management and Budget (DMB), along with consultant support for operational, legal, and IT needs. The Board approved initial staffing of six positions, including five positions in DHR and one position in the Office of the County Attorney (OCA) for the implementation of collective bargaining as part of the FY 2022 Adopted Budget Plan. Additional positions are necessary to address anticipated workload requirements including the responsibilities for a Labor Relations Administrator as set forth in the County's Collective Bargaining Ordinance once it is approved, administering grievance and dispute procedures, facilitating the timely resolution of workplace disputes, and conducting fiscal impact studies of tentative agreements. This will result in total staffing of 11 positions, including seven positions in DHR, two positions in DMB, one position in OCE, and one position in OCA.
- Funding of \$2.00 million is included to increase funds allocated to District-specific projects to address small-scale capital needs. Funding of \$200,000 is provided for each District and the Chairman to fund or leverage grant funding in support of capital projects within their District. As noted in a memorandum to the Board dated June 24, 2021, additional funds were last approved for this purpose as part of the *FY 2016 Third Quarter Review*. This funding is necessary to replenish balances available in these projects and provide flexibility to Board members to support projects such as upgrades to existing streetlights, installation of a new streetlights based on safety concerns and citizen requests, construction of missing trail segments, walkways, or repairs to pedestrian bridges. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers and schools and will support the County's One Fairfax commitment by providing resources to address gaps and support equitable access for all.

Reorganizations, Efficiencies, and Savings

The *FY 2021 Carryover Review* includes a number of organizational changes in order to appropriately align operations and achieve efficiencies. Adjustments are also included to recognize one-time savings in the Fairfax-Falls Church Community Services Board and to identify position reductions.

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The largest of these reorganizations involves shifting strategic policy and planning efforts for the health and human services agencies, which are currently consolidated within the Office of Strategy Management for Human Services (OSM), and redirecting resources to other agencies, including Neighborhood and Community Services, the Health Department, and the Community Services Board, among others. Funding and vacant positions available as a result of the reorganization of OSM functions will also be utilized to strengthen capacity in agencies outside of the human services system. This includes providing additional resources for economic development programs in the Department of Economic Initiatives and strategic planning and data analytics support in the Department of Management and Budget.

Resources are also recommended to be directed from OSM to the Office of the County Executive as part of a larger realignment, which includes the creation of a new Deputy County Executive position – marking a return to an organizational model with five Deputies – and a new Countywide Coordination team. As outlined in a memorandum to the Board dated May 30, 2018, some responsibilities were temporarily shifted to the County’s Chief Financial Officer. With recent and anticipated turnover in several County leadership positions, there is an opportunity to revisit these temporary assignments and shift functions among the Deputy County Executive positions to better align operational responsibilities. This includes the creation of a new Deputy County Executive for Administration, who would be tasked with oversight of the Department of Information Technology, the Department of Human Resources, the Facilities Management Department, the Department of Vehicle Services, the Department of Human Rights and Equity Programs, the Civil Service Commission, the Office of Public Affairs, the Department of Cable and Consumer Services, and the Office of Government Relations, as well as having primary oversight over the new Countywide Coordination staff. This new Countywide Coordination team will work closely with County leadership to ensure alignment on cross-cutting initiatives and help identify opportunities for collaboration, such as joint-use facilities. Additional adjustments include shifting the Park Authority and Libraries to the Deputy County Executive for Community Services (formerly Human Services) and the Office of Environmental and Energy Coordination to the Deputy County Executive for Community Development. Agencies under the Deputy County Executive for Public Safety would remain unchanged, while the Deputy County Executive for Finance (Chief Financial Officer) would maintain oversight for the Department of Management and Budget, Department of Finance, Department of Tax Administration, Department of Procurement and Material Management, the Retirement Administration Agency, and the Office of Internal Audit.

This package also includes adjustments to shift funding and positions in support of the County’s security functions to the Office of Emergency Management (OEM). The security team ensures all facets of security are kept up to date with the current crime trends, tensions within the country, legislative and political changes, technology advancements, and relevant training. This reorganization will better align these duties with the OEM goals to prepare for, respond to, and recover from new and challenging threats. Following this change, the agency name will be updated to the Department of Emergency Management and Security.

Staff has also worked with agencies to identify one-time savings and opportunities to eliminate positions that are no longer required based on operational changes or funding limitations. As noted earlier, significant savings were realized in FY 2021 as agencies limited operating expenses and filled only the most critical positions. Despite the economic recovery following the pandemic, many agencies experienced difficulty in recruiting for these essential positions, which added to the one-time balances at year-end. This occurred not only in General Fund agencies, but in other funds as well, such as the Fairfax-Falls Church Community Services Board (CSB). Despite efforts to fill critical positions, the CSB has had considerable challenges hiring and retaining staff, resulting in significant personnel services savings in FY 2021. In addition, over the past several years, the CSB has redesigned programming that has led to savings in various programs, which has allowed the agency to redirect savings to other areas in most need, and has worked to maximize non-County revenue. As a result, CSB ended FY 2021 with a surplus that allows \$15 million to be returned to the General Fund as part of the *FY 2021 Carryover Review*. The CSB still maintains a balance sufficient

to address any unforeseen issues in the coming year, and baseline funds remain to allow the agency to continue to aggressively recruit to fill vacant positions.

Lastly, in the County Executive's message to the Board as part of the FY 2022 Advertised Budget Plan, it was noted that staff would undertake a review of positions for potential reductions as part of the *FY 2021 Carryover Review*. Due to the pandemic, agencies were directed to hold non-critical positions vacant, but many of these positions will need to be filled as agencies resume normal operations. However, agencies have been operating under constrained budgets for years and have needed to hold some positions vacant in order to offset other cost increases. As a result, there are a number of unfunded positions that may be eliminated without negatively impacting agency operations. As part of this package, a total of 31 positions are recommended to be eliminated. Some agencies are in the process of performing an evaluation of their position requirements, and staff will continue to identify opportunities for additional reductions as part of future budget processes.

Investments in Information Technology and Capital Infrastructure

Consistent with actions taken in prior years, funding for Information Technology (IT) projects and Infrastructure Replacement and Upgrade projects were not included in the FY 2022 Adopted Budget Plan and were anticipated to be funded utilizing balances at quarterly reviews. Some funding was included as part of the *FY 2021 Third Quarter Review* for these purposes; funding included in this package reflects the remaining amount required for FY 2022 projects. Additional adjustments are also included to increase funding available for emergency systems failures, and funding is included in the Facilities Management Department to provide additional resources to support the workload associated with environmental and energy projects, infrastructure replacement and upgrade projects, and agency requested reconfiguration projects.

As part of the *FY 2021 Carryover Review*, funding of \$20.61 million is included to support continuing and new IT projects. Major projects supported by this funding include the ongoing development of the Planning and Land Use System (PLUS), the Integrated Health and Human Services IT Initiative, and Geospatial Initiatives. A full listing of projects is available in the write-up for Fund 10040, Information Technology, in the *Other Funds Detail* section.

As part of the *FY 2021 Third Quarter Review*, \$5.28 million was approved to support infrastructure and upgrade projects anticipated for FY 2022, leaving a balance of \$1.00 million which is included as part of this package. These funds are used to address Category F projects, which include emergency generator replacements, fire alarm system replacements, HVAC system upgrades, and roof replacements. The Carryover funding will specifically address emergency building repairs at the Annandale Center. As this facility ages, the building envelope is failing and creating water and air leaks resulting in damaged systems and surfaces, as well as unsafe mold and mildew conditions. Funding will support re-caulking and sealing the building; repairing the exterior steel staircase; replacing the windows and doors; addressing loose wires; and cleaning, painting, and sealing the exterior façade. An additional \$5.4 million included in this package will support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

In order to ensure progress on construction projects, including environmental and energy projects as well as infrastructure replacement and upgrade projects, additional resources are recommended for the Facilities Management Department, including 12 new positions and \$1.22 million. Positions supporting environmental and energy projects will install new and more complex energy efficiency systems designed to reduce the County's energy and water usage and related greenhouse gas emissions. Furthermore, these positions will support additional infrastructure replacement and upgrade projects, which are becoming more

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complex as technologies advance. The positions will support several aging and large County buildings, including the Government Center, Pennino Building, Herrity Building, and South County Government Center, that have larger and more complex building systems.

All General Fund adjustments are detailed in the Administrative Adjustments section later in this letter. Aside from adjustments associated with expenditure changes as discussed in the Administrative Adjustments section, no other adjustments have been made to FY 2022 revenue estimates. Staff will continue to closely monitor revenue trends and the economic impact caused by the COVID-19 pandemic. Additional adjustments may be recommended as part of the *FY 2022 Mid-Year Review* or the *FY 2022 Third Quarter Review*, as necessary.

Position Adjustments

A total of 114 net new positions are recommended to be established as part of the *FY 2021 Carryover Review*. The majority of these positions – 98 in total – are included in the Health Department, with 82 Public Health Nurse positions included to address the state mandate to provide at least three specialized student support positions per 1,000 students, and 16 positions included to advance public health preparedness. An additional 9 positions are included in the Department of Neighborhood and Community Services in support of the Emergency Rental Assistance (ERA) program in response to the COVID-19 pandemic.

An additional 28 positions are included to support ongoing County operations and Board priorities. These include 12 positions to support capital projects in the Facilities Management Department; 6 positions in the Department of Neighborhood and Community Services to support new School-Age Child Care rooms; 5 positions to support the County's collective bargaining efforts, including 2 positions in the Department of Human Resources, 2 positions in the Department of Management and Budget, and 1 Labor Relations Administrator in the Office of the County Executive; 3 positions to support the County's Zero Waste and Community-wide Energy and Climate Action Plans, including 2 positions in the Office of Environmental and Energy Coordination and 1 position in the Department of Procurement and Material Management; 1 position in the Department of Housing and Community Development to support affordable housing efforts; and 1 position in the Department of Neighborhood and Community Services to support the new Community Center in Lee District.

The remaining 10 new positions are supported with resources outside of the General Fund, including 7 positions to address Public Assistance caseloads in the Department of Family Services, with costs offset by state revenue; 2 positions to expand the provision of in-home foster care prevention services consistent with the Family First Prevention Services Act, with costs offset by state revenue; and 1 position in the Department of Transportation to provide a dedicated position for the Student Bus Pass Program, with costs recovered from Fund 40000, County Transit Systems.

New positions totaling 145 are offset by a reduction of 31 positions as a result of an analysis of unfunded, vacant positions across various agencies. As a result, the net position increase included in the package is 114 new positions.

Reserves

Over the past several years, the Board has consistently demonstrated its commitment to increasing the County's reserve levels from the previous target of 5 percent of General Fund disbursements to the new target of 10 percent. The *FY 2021 Carryover Review* includes total reserve contributions of \$13.39 million, which maintain the Revenue Stabilization Reserve, Managed Reserve, and Economic Opportunity Reserves at their new target levels of 5 percent, 4 percent and 1 percent of General Fund disbursements. The combined balance of the three reserves as a result of the adjustments included in the *FY 2021 Carryover*

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Review is 10 percent of General Fund disbursements, excluding one-time disbursements related to the CARES Coronavirus Relief Fund and ARPA State and Local Fiscal Recovery Funds.

FY 2021 Audit Adjustments

As the Board is aware, the financial audit of FY 2021 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2021 Comprehensive Annual Financial Report and in the audit package that is presented for the Board's approval as part of the *FY 2022 Mid-Year Review*.

Other Funds Adjustments

Attachment VI of the *FY 2021 Carryover Review* details changes in other funds, including those which do not have a General Fund impact. This attachment includes a review of the FY 2021 fund expenditure and revenue variances and notes changes in FY 2022 expenditures.

Carryover Administrative Adjustments

The *FY 2021 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling \$239.88 million. These adjustments are divided into two categories – Allocations for Reserves/Capital and All Other Requirements – and include the following:

ALLOCATIONS FOR RESERVES/CAPITAL

\$26.82 million, including \$24.56 million in reserve/capital contributions and \$2.26 million in associated reserve adjustments

Capital Sinking Fund

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	\$11,050,623
Fund 30020, Infrastructure Replacement and Upgrades	FY 2022 General Fund Transfer	<u>\$13,506,318</u>
	Net Cost	\$24,556,941

The General Fund Transfer to capital funds is increased by a total of \$24,556,941 in accordance with recommendations of the Infrastructure Financing Committee (IFC). The IFC recommended the establishment of a Capital Sinking Fund as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements. Principal funding for the Sinking Fund comes from a commitment to devote a goal of 20 percent of carryover funds. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$24,556,941 represents 20 percent and is allocated to separate Capital Sinking Fund projects.

The Board of Supervisors previously approved the allocation formula associated with capital sinking funds as follows: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained roads and service drives, and 5 percent for revitalization area improvements. This allocation was based on the percent of each program area as it related to the total annual requirements presented to the IFC. The specific allocation for FY 2021 includes: \$13,506,318 for FMD, \$4,911,388 for Parks, \$2,455,694 for County-Owned Roads, \$2,455,694 for Walkways and \$1,227,847 for Revitalization.

Each agency maintains a prioritized list of needed infrastructure replacement and upgrade projects and reviews that list periodically throughout the year. Once the Board approves the allocation of the Sinking Fund at the Carryover Review, funds become available for prioritized projects. The Sinking Fund is dedicated to projects that are capital in nature and considered an asset improvement. Sinking Fund dollars are not used for preventative maintenance, cleaning, debris removal or snow removal which are more

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operational in nature. In anticipation of the *FY 2021 Carryover Review* Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes the following: replacement of the fire alarm systems at the Courthouse, Herrity, and Fire Academy facilities; concrete repairs at the Government Center; structural assessments, recalking and repairs to columns at the Herrity and Pennino garages; and replacement of HVAC and electrical components at Great Falls Library, Fair Oaks Fire Station, the Pennino building, the Courthouse and the Fire Academy. The Park Authority continues to implement projects based on condition assessments, priority ranking and specific selection criteria. Projects are proposed at parks throughout the County and include playground repairs, trail and pedestrian bridge reinvestment, tennis and basketball court repairs, and parking lot repairs. A condition inventory and assessment were completed for County-owned walkways and roads in 2013 and 2015, respectively, and Sinking Fund projects will continue to be implemented in priority order. In addition, although pedestrian bridges were not included in the Walkway Condition Assessment, many bridges are deteriorating and are being repairs using Sinking Fund dollars. Finally, Revitalization area funding will continue to aide in reinvestment projects designed to enhance the appearance, functionality, and sustainability of the pedestrian environment in Commercial Revitalization Districts.

OTHER REQUIREMENTS

\$213.05 million, including \$202.75 million in adjustments and \$10.30 million in associated reserve adjustments

Carryforward of Federal Stimulus Funds

ARPA CSLFRF Fund

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2022 Expenditure **\$111,447,319**

Net Cost \$111,447,319

Funding of \$111,447,319 is required to re-appropriate recovery funds balances from Agency 87, Unclassified Administrative Expenses, to the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Fund. On June 8, 2021, the Board of Supervisors approved the appropriation of the first tranche of funding received through federal funding. As no funds were expended during FY 2021, this re-appropriation represents the entire first tranche of funds. The second tranche of funding of \$111 million is anticipated no earlier than 12 months following the first disbursement. The ARPA CSLFRF Fund will further support public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses. As the CSLFRF funds provide more flexibility than other targeted funding sources, staff will continue to maximize these other sources, such as the Emergency Rental Assistance Program and reimbursements through FEMA, before considering ARPA funds. Staff is releasing monthly reports regarding the utilization of the funds to the Board of Supervisors, consistent with the presentation to the Board at the June 2, 2020, Budget Committee meeting, and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

CARES Coronavirus Relief Fund

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2022 Expenditure **\$10,818,727**

Net Cost \$10,818,727

Funding of \$10,818,727 is required to re-appropriate stimulus funds balances from Agency 87, Unclassified Administrative Expenses, to the CARES Act Coronavirus Relief Fund (CRF). In March 2020, the County received over \$200.2 million in stimulus funds from the CARES CRF to support the County's response to the pandemic. As of June 2021, the full \$200.2 million has been allocated for specific programs, including the County's public health response and contact tracing program; support for County residents requiring

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assistance for basic needs; a medical isolation program for vulnerable residents, including those who are homeless; support for County small businesses and non-profits; costs related to personal protective equipment and enhanced sanitation practices; expenses related to expanding telework options for County employees; and support for the towns of Herndon, Vienna, and Clifton. Although the full amount has been allocated as of June 2021, \$189.2 million has been expended through June 30, 2021, leaving an unused balance of \$10.8 million to be re-appropriated in FY 2022. The deadline to return any unspent funds was extended from December 30, 2020, until December 31, 2021. Staff is releasing monthly reports regarding the utilization of the funds to the Board of Supervisors, consistent with the presentation to the Board at the June 2, 2020, Budget Committee meeting, and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

Support for the County's Public Health Program and Pandemic Response

Additional Public Health Nurses to Staff One Nurse in Each FCPS		RECURRING
	FY 2022 Revenue	\$0
Agency 71, Health Department	FY 2022 Expenditure	\$0
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$0</u>
	Net Cost	\$0
	FY 2023 Revenue	\$1,533,333
Agency 71, Health Department	FY 2023 Expenditure	\$7,454,327
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$3,425,113</u>
	Net Cost	\$9,346,107

A total of 82/82.0 FTE new Public Health Nurse (PHN) positions are included in the Health Department in order to resource one public health nurse per school for the entire Fairfax County Public Schools (FCPS) system and is consistent with the School Health Enhancement Initiative presentation to the Board of Supervisors at the June 29, 2021, Health and Human Services Committee meeting. In addition, this would allow the FCPS School Board to comply with §§ 22.1-253.13:2 and 22.1-274 of the Code of Virginia, relating to Standards of Quality, to provide at least three specialized student support positions per 1,000 students. This mandate was effective July 1, 2021. In addition to growing student enrollment over the years, the increase in students with health conditions has led to the increased demand for student health assessments and health care planning. Both are necessary so that students are able to attend school, ready to learn. These positions will initially be funded through the County's American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds allocation. Full-year funding for these positions totals \$10,879,440, offset by \$1,533,333 in revenue for a net cost of \$9,346,107 and will be included in the FY 2023 Advertised Budget Plan.

Positions to Advance Public Health Preparedness and Department Operations		RECURRING
Agency 71, Health Department	FY 2022 Expenditure	\$0
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$0</u>
	Net Cost	\$0
Agency 71, Health Department	FY 2023 Expenditure	\$1,380,187
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$659,033</u>
	Net Cost	\$2,039,220

A total of 16/16.0 FTE positions are included in the Health Department to advance public health preparedness and department operations by building on existing capacity and developing new capacity and initiatives designed to prepare residents in the Fairfax Health District, local government agencies, community-based organizations, and other partners for future public health emergencies, including the

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continuing impacts of COVID-19. These positions will develop and implement a community health preparedness and resiliency program; advance equity, access and functional needs in emergency planning and response; develop an environmental preparedness program, including work on climate change's impacts on human health; work with healthcare facilities to advance readiness for future public health emergencies; and address wide-ranging lessons learned from the COVID-19 pandemic that will require long-term solutions. The positions will also support the development of a department safety and security program to address the dynamic and complex workplace settings required to perform public health work.

These positions will initially be funded through the County's American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds allocation. Full-year funding for these positions totals \$2.0 million and will be included in the FY 2023 Advertised Budget Plan.

Positions to Support Emergency Rental Assistance Program		RECURRING
Agency 79, Department of Neighborhood and Community Services	FY 2022 Expenditure	\$0
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$0</u>
	Net Cost	\$0
Agency 79, Department of Neighborhood and Community Services	FY 2023 Expenditure	\$767,979
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$366,564</u>
	Net Cost	\$1,134,543

A total of 9/9.0 FTE new positions are included in the Department of Neighborhood and Community Services in support of the Emergency Rental Assistance (ERA) program funded by the U.S. Department of the Treasury (Treasury) in response to the COVID-19 pandemic. These positions are necessary to address gaps in technical assistance, community outreach, and eviction prevention oversight as well as ensuring adherence to program guidelines issued by the Treasury.

In FY 2021, the County received a total of \$69.6 million from the Treasury for Emergency Rental Assistance. The ERA program made funding available to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The County has received \$34.5 million for this purpose under ERA1 and the funding is available through December 31, 2022. Additional ERA funding (ERA2) totaling \$35.1 million has also been awarded to the County and is available through September 30, 2025, bringing the total amount awarded for the ERA program to \$69.6 million. The ERA program is being administered by the Department of Neighborhood and Community Services in partnership with Community Based Organizations (CBOs). NCS will conduct client eligibility determinations and make referrals to CBOs that are part of the long-established Coordinated Services Planning (CSP) network. Residents initiate applications for assistance through the CSP unit, and landlords are able to submit applications through the online Landlord Portal system.

These positions will be funded through stimulus funds in FY 2022. Full-year funding for these positions totals \$1.1 million. Due to the critical need, NCS will immediately move forward with the creation and recruitment of these positions unless otherwise directed by the Board.

Addressing Budgetary Shortfalls caused by the Pandemic

Park Authority System Support		NON-RECURRING
Fund 80000, Park Revenue and Operating Fund	FY 2022 General Fund Transfer	<u>\$1,592,798</u>
	Net Cost	\$1,592,798

Funding of \$1,592,798 in Park Authority General Fund year-end balances is transferred to Fund 80000, Park Revenue and Operating Fund, in FY 2022. Fund 80000 experienced a significant reduction in revenue

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collections due to the partial closure of facilities and the cancellation of some Park Authority programs. Although the Park Authority implemented a gradual reopening of facilities and programs in accordance with safety guidelines, revenue collections were still lower than anticipated in FY 2021. In order to mitigate the on-going fiscal impact of the COVID-19 pandemic on revenue collections, staff continued to implement strategies throughout the Park System to generate savings. Savings in both the Parks General Fund and Fund 80000 were generated by deferring all non-critical expenses and holding positions vacant. The transfer of Park Authority General Fund balances as well as a transfer of from Fund 80300, Park Improvement Fund, associated with telecommunications revenue received in FY 2021 will help balance Fund 80000. Both revenue and expenditure estimates for FY 2022 will be reviewed as part of the FY 2022 Mid-Year and Third Quarter Review.

Investments in Board Priorities

Joint Environmental Task Force (JET) Energy Goals

Fund 30015, Environmental and Energy Programs	FY 2022 General Fund Transfer	NON-RECURRING <u>\$15,000,000</u>
	Net Cost	\$15,000,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$15,000,000 to fund the investment needed to begin reducing carbon emissions consistent with the Board's Energy Carbon Neutral Declaration, the goals and targets of its updated Operational Energy Strategy (OES), and the goals of the Community-wide Energy and Climate Action Plan (CECAP). The Declaration and OES commit the County to achieving energy carbon neutrality by 2040, while the OES sets forth the sustained, multi-pronged effort that will be needed to reduce fossil fuel use and the associated carbon dioxide emissions recognized to increase global warming. To achieve the goal of energy carbon neutrality in County government operations by 2040, the Board endorsed a transformational approach to energy use in its operations, including building efficiency retrofits in existing buildings, the design and construction of net zero energy buildings, electrification of both the vehicle fleet and existing buildings, and an increasing reliance on renewable energy and alternative technologies. It will require substantial investment over decades to transform County government operations, as well as work with the community in reducing its emissions. Funding is included to begin work on initiatives and projects that will reduce carbon emissions consistent with the Declaration, the updated OES and the CECAP. Investments to reduce energy use by 30 percent will require significant energy efficiency retrofits beyond code and is likely the most that can be achieved in existing County government buildings. Approximately \$12.8 million will be dedicated to Countywide building retrofits. Funding of \$2.2 million is required to begin implementation of the Zero Waste Plan and CECAP, both of which the Board is expected to approve in Fall 2021. Additional Zero Waste and CECAP resource requirements will be identified in the future. It should be noted that an additional 3/3.0 FTE positions have been included in the Office of Environmental and Energy Coordination (OEEC) and the Department of Procurement and Material Management to support these new and rapidly evolving initiatives.

One-Time Employee Bonus**NON-RECURRING**

General Fund Agencies	FY 2022 Expenditure	\$11,095,473
Fund 40040, Fairfax-Falls Church CSB	FY 2022 General Fund Transfer	\$1,091,482
Fund 40045, Early Childhood Birth to 5	FY 2022 General Fund Transfer	\$47,921
Fund 40090, E-911	FY 2022 General Fund Transfer	\$223,476
Fund 40330, Elderly Housing Programs	FY 2022 General Fund Transfer	\$2,154
Fund 60000, County Insurance	FY 2022 General Fund Transfer	\$10,770
Fund 60020, Document Services	FY 2022 General Fund Transfer	\$23,694
Fund 60030, Technology Infrastructure Services	FY 2022 General Fund Transfer	\$59,235
Fund 80000, Park Revenue and Operating	FY 2022 General Fund Transfer	\$690,939
Fund 83000, Alcohol Safety Action Program	FY 2022 General Fund Transfer	<u>\$17,230</u>
	Net Cost	\$13,262,374

Funding of \$13,262,374 is required to provide a one-time bonus of \$1,000 for merit employees and \$500 for non-merit employees, payable to County employees hired prior to July 1, 2021, and active as of the pay period when the one-time bonus is paid. This bonus mirrors the one approved by the Board of Supervisors for FY 2021 and is responsive to the FY 2022 budget guidance directing staff to return to the Board with opportunities to provide a one-time bonus in FY 2022. Pending the Board's approval of the bonus as part of its action on the *FY 2021 Carryover Review* on October 5, staff will work with the Department of Human Resources to implement the bonuses no later than November 2021.

Affordable Housing Support**NON-RECURRING**

Fund 30300, Affordable Housing Development and Investment	FY 2022 General Fund Transfer	<u>\$5,000,000</u>
	Net Cost	\$5,000,000

Funding of \$5,000,000 is transferred to Fund 30300, Affordable Housing Development and Investment, in FY 2022 to support affordable housing projects. This funding will be spent out of the Housing Blueprint, which was created in 2007 to focus affordable housing policies and resources on serving those with the greatest need, including homeless families and individuals, persons with special needs, and households with extremely low incomes. In FY 2021, the Blueprint's goals were refined to support the strategies identified in Fairfax County's Communitywide Housing Strategic Plan.

Kingstowne Complex Childcare Center**NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$4,500,000</u>
	Net Cost	\$4,500,000

Funding of \$9,500,000 is required to support a new Childcare Center at the Kingstowne Complex, of which \$4,500,000 is supported by an increase in the General Fund Transfer to Fund 30010, General Construction and Contributions. The remaining funding of \$5,000,000 is supported by a transfer from Fund 40045, Early Childhood Birth to 5, based on available year-end balances. The Kingstowne Complex will co-locate the Franconia Police Station, the Lee District Supervisor's Office and Franconia Museum, the Kingstowne Library, an Active Adult Center, and a childcare facility. The complex will also include garage parking and a County fueling station. Funding of \$9,500,000 will provide for a 10,000 square foot childcare space to provide affordable, high quality, full-time early childhood services for 78 children ages birth to five, including children whose families live with moderate incomes.

Support for Community Center in Lee District		RECURRING/NON-RECURRING
Agency 79, Department of Neighborhood and Community Services	FY 2022 Expenditure	\$272,764
Agency 89, Employee Benefits	FY 2022 Expenditure	\$34,512
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$2,200,000</u>
	Net Cost	\$2,507,276
Agency 79, Department of Neighborhood and Community Services	FY 2023 Expenditure	\$72,764
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$34,512</u>
	Net Cost	\$107,276

Funding of \$2,507,276 is included to support staffing and renovation requirements for the new Community Center in Lee District. The center is currently scheduled to be opened in phases, with initial programming expected to begin in September 2021. Recurring funding of \$107,276 is required to support 1/1.0 FTE new Information Technology Educator position. This position was originally scheduled to be part of the final long-term staffing requirement and was not funded as part of the FY 2022 Adopted Budget Plan, which included the initial staffing model required for the first phase of opening. As the plans for the facility's opening continued to be developed, it was determined that the Information Technology Educator position would be needed to support anticipated technology programming. Since the Community Center in Lee District is currently scheduled to open prior to Board action on Carryover, NCS will immediately move forward with the creation and recruitment of this position unless otherwise directed by the Board. It should be noted that an increase of \$34,512 in Fringe Benefits funding is included in Agency 89, Employee Benefits to support this position.

Additional one-time funding of \$2,400,000 is included to support renovations and equipment for an Emerging Technology and Workforce Development Center housed within the community center facility, which is anticipated to open in early 2022. The center will focus on skilled trades and technology-focused trainings and provide space for a workshop with equipment and tools, as well as classroom and meeting spaces. Funding will provide for building code requirements such as fire sprinklers for higher-hazard areas, fire alarms and emergency lights and signs, upgraded HVAC systems for adequate ventilation and upgraded lighting, power, and electrical distribution. This new facility will provide training opportunities in emerging technology fields, such as robotics, drone use, 3D printing, laser cutting, and computer programming, as well as skilled trades such as welding. It will also serve as a job placement center for major employers in the area by pairing training programs with job openings for in-demand fields of work. Total funding of \$2.4 million includes an increase of \$2,200,000 in the General Fund transfer to Fund 30010, General Construction and Contributions, to support renovations and an increase of \$200,000 in Agency 79, Department of Neighborhood and Community Services, for equipment and supplies.

District Capital Projects		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$2,000,000</u>
	Net Cost	\$2,000,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$2,000,000 to allocate district funds to address small-scale capital projects. Funding of \$200,000 is provided for each district and the Chairman to fund or leverage grant funding in support of capital projects within their district. As projects are identified, staff from the appropriate County agency will work directly with the individual Board offices to develop project scopes and cost estimates. In the past, typical projects using this funding source included upgrades to existing streetlights, installation of a new streetlights based on safety concerns and citizen requests, construction of missing trail segments, construction of walkways, and repairs to pedestrian bridges. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers and schools and will support the County's One Fairfax commitment by providing resources to address gaps and support equitable access for all. In order to provide maximum flexibility to address small infrastructure priorities within each district and at-large, all funding associated

with district capital projects supported by the General Fund have been combined into Fund 30010 as part of the *FY 2021 Carryover Review*. District transportation projects supported by the commercial and industrial (C&I) real estate tax for transportation will remain in Fund 40010, County and Regional Transportation Projects.

LED Streetlight Conversions

Fund 30015, Environmental and Energy Programs	FY 2022 General Fund Transfer	<u>\$1,800,000</u>
	Net Cost	\$1,800,000

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,800,000 for the third year of a 5-year LED streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to Light Emitting Diodes (LED) streetlights. Nearly 21,000 streetlights have been converted throughout the County to date. The new LED streetlights are “Smart City Capable” with both hardware and software upgrades. The conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. In FY 2021, the Office of Capital Facilities realized savings of \$450,879 in streetlight utility costs.

Collective Bargaining

		RECURRING
Agency 02, Office of the County Executive	FY 2022 Expenditure	\$160,000
Agency 11, Department of Human Resources	FY 2022 Expenditure	\$464,162
Agency 17, Office of the County Attorney	FY 2022 Expenditure	\$200,000
Agency 20, Department of Management and Budget	FY 2022 Expenditure	\$405,188
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$235,465</u>
	Net Cost	\$1,464,815

Agency 02, Office of the County Executive	FY 2023 Expenditure	\$160,000
Agency 11, Department of Human Resources	FY 2023 Expenditure	\$517,480
Agency 17, Office of the County Attorney	FY 2023 Expenditure	\$200,000
Agency 20, Department of Management and Budget	FY 2023 Expenditure	\$455,515
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$287,288</u>
	Net Cost	\$1,620,283

Funding of \$1,464,815 is required for 5/5.0 FTE new positions to support the implementation of collective bargaining, including 1/1.0 FTE Labor Relations Administrator in the Office of the County Executive (OCE), 2/2.0 FTE Senior HR Consultant positions in the Department of Human Resources (DHR), and 2/2.0 FTE Budget Analyst positions in the Department of Management and Budget (DMB). During the 2020 Virginia General Assembly session, the Code of Virginia § 40.1-57.2 was revised to authorize collective bargaining for public employees beginning May 2021. The Board approved initial staffing of six positions, including five positions in DHR and one position in the Office of the County Attorney (OCA) for the implementation of collective bargaining as part of the FY 2022 Adopted Budget. Additional positions are necessary to address anticipated workload requirements including the responsibilities for a Labor Relations Administrator as set forth in the County’s Collective Bargaining Ordinance once it is approved, administering grievance and dispute procedures, facilitating the timely resolution of workplace disputes, and conducting fiscal impact studies of tentative agreements. This will result in a total staffing of 11 positions, including seven positions in DHR, two positions in DMB, one position in OCE, and one position in OCA. It should be noted that, though a position has been included for a Labor Relations Administrator, an outside firm may be contracted to fill this role. Partial-year Personnel Services costs total \$470,930 in FY 2022, with full-year costs of \$574,575 for FY 2023. Operational funding of \$758,420 will provide \$300,000 for consulting services to support and administer a collective bargaining structure, \$200,000 to support outside legal counsel, and \$250,000 for consulting support to assist with FOCUS system changes, with the remaining funding supporting operating costs associated with the new positions.

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It should be noted that an increase of \$235,465 in Fringe Benefits funding is included in Agency 89, Employee Benefits.

Electric Vehicles and Charging Stations		NON-RECURRING
Fund 30015, Environmental and Energy Programs	FY 2022 General Fund Transfer	<u>\$1,400,000</u>
	Net Cost	<u>\$1,400,000</u>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,400,000 to support Electric Vehicles and Charging Stations at County facilities. This revised program supports the transition of the County's fleet to electric and plug-in hybrid vehicles. Funding allows for the design, construction, installation, and activation of 15 EV charging stations at up to three different locations and the purchase of eight electric Nissan LEAFs. The Board of Supervisors previously approved the installation of EV Stations at outdoor County facility parking lots, including County office buildings, commuter parking lots, community centers, libraries and/or RECenters. In July 2020, the plan was revised to include the installation of EV Stations at County-owned garages. EV Stations at garages require enhancements to the existing electrical infrastructure, permitting, and the installation of overhead and/or wall mounted chargers. All EV charging stations with public access will provide the capability to charge both County government and private vehicles.

Celebrate Fairfax, Inc. Rebuild Support		NON-RECURRING
Fund 10030, Contributory Fund	FY 2022 General Fund Transfer	<u>\$640,000</u>
	Net Cost	<u>\$640,000</u>

The General Fund transfer to Fund 10030, Contributory Fund, is increased by \$640,000 to support the Rebuild Phase for Celebrate Fairfax, Inc. (CFI), as discussed at the June 29, 2021, Board of Supervisors Budget Policy Committee. CFI is a 501(c)3 nonprofit organization which has served the community for nearly 40 years. A majority of CFI's revenue was generated through two signature events, Celebrate Fairfax and Fall for Fairfax, which were both cancelled in 2020 and 2021 due to the health and safety challenges from the pandemic. Without the revenue from the events, assistance from the County is necessary for CFI to continue operating. The organization has developed a phased approach to rebuilding, with a focus on more inclusive and accessible events out in the community. This funding provides operating support for CFI and resources for CFI to host and enhance a series of community events throughout the County. It is anticipated that baseline support for the third phase, Relaunch, will be included as part of the FY 2023 Advertised Budget Plan.

New School-Age Child Care Rooms		RECURRING
	FY 2022 Revenue	\$415,235
Agency 79, Department of Neighborhood and Community Services	FY 2022 Expenditure	\$817,322
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$171,333</u>
	Net Cost	<u>\$573,420</u>
	FY 2023 Revenue	\$489,140
Agency 79, Department of Neighborhood and Community Services	FY 2023 Expenditure	\$955,375
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$209,243</u>
	Net Cost	<u>\$675,478</u>

Funding of \$988,655 is required for 6/4.85 FTE new positions to open five new School-Age Child Care (SACC) rooms (two rooms at Clearview Elementary School and one room at McNair Upper Elementary School at the beginning of 2021-2022 School Year, as well as two rooms at the Sully Community Center when it opens in February 2022). In order to ensure the rooms are fully operational at the beginning of the school year, NCS will immediately move forward with the creation and recruitment of these positions

unless otherwise directed by the Board. It should be noted that an increase of \$171,333 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is partially offset by an increase of \$415,235 in SACC revenue for a total net impact of \$573,420. Full-year funding for Sully Community Center will be required in FY 2023.

In cooperation with FCPS, two new SACC rooms are constructed when a new elementary school is built or an existing elementary school is renovated. The two rooms at Clearview Elementary are available as a result of the completion of the school renovation. Prior to the renovation, SACC rooms were not available at this school. McNair Upper Elementary School is a new school that opened for the 2020-2021 school year but only one room is needed since it only serves children in grades 3 through 6. Funding for these rooms was originally included in the FY 2021 Advertised Budget Plan but removed from the FY 2021 Adopted Budget Plan due to the COVID-19 pandemic. Based on recent decisions around County and Fairfax County Public Schools (FCPS) re-opening guidelines, the Department of Neighborhood and Community Services is planning to resume SACC school-year operations when FCPS opens in the fall.

Energy Strategy Positions

		RECURRING
Agency 02, Office of the County Executive	FY 2022 Expenditure	\$246,728
Agency 12, Department of Procurement and Material Management	FY 2022 Expenditure	\$77,093
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$157,968</u>
	Net Cost	\$481,789
Agency 02, Office of the County Executive	FY 2023 Expenditure	\$297,123
Agency 12, Department of Procurement and Material Management	FY 2023 Expenditure	\$102,290
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$195,363</u>
	Net Cost	\$594,776

Funding of \$481,789 is required to support 3/3.0 FTE new positions that are necessary to begin work on implementing the Zero Waste plan and Community-wide Energy and Climate Action Plan (CECAP). Funding is also included to support the full-year cost of an Energy Analyst position that was added as part of the *FY 2021 Third Quarter Review* to oversee, manage, and report on the energy savings performance contract; manage the County's EnergyCAP database; forecast energy usage; and assist with the development of energy policies and strategies.

Implementing a Zero Waste Plan will have significant requirements, through the procurement of greener products, installation of waste-reducing technologies, and transition to waste-free food service operations, for example. The CECAP is Fairfax County's first-ever greenhouse gas emission (GHG) reduction plan. The plan includes goals to define the path forward for Fairfax County residents, businesses, organizations, and other stakeholders to reduce GHG emissions by improving energy efficiency, transitioning to renewable energy, reducing waste, and using alternative transportation. Initial CECAP implementation will focus on engaging in public outreach and education, proposing areas of legislative change, and building on existing County programs and policies. Both plans are pending Board of Supervisor approval in the Fall of 2021.

Funding of \$246,728 and 2/2.0 FTE positions are included in Agency 02, Office of the County Executive, in the Office of Environmental and Energy Coordination and \$77,093 and 1/1.0 FTE position are included in Agency 12, Procurement and Materials Management. It should be noted that \$157,968 in Fringe Benefits funding is included in Agency 89, Employee Benefits.

Affordable Housing Preservation Coordinator**RECURRING**

Agency 38, Department of Housing and Community Development	FY 2022 Expenditure	\$82,764
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$39,954</u>
	Net Cost	\$122,718

Agency 38, Department of Housing and Community Development	FY 2023 Expenditure	\$109,685
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$53,272</u>
	Net Cost	\$162,957

Funding of \$122,718 and 1/1.0 FTE new position are included to support an Affordable Housing Preservation Coordinator in the Department of Housing and Community Development. This position was recommended by the Affordable Housing Preservation Task Force in April 2021 to focus on institutional capacity, community awareness, legislative priorities and to help develop comprehensive rental housing preservation strategies. In addition, this position will work to utilize the \$15.0 million earmarked to affordable housing investments as part of the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds awarded to the County. The \$15 million represents funds set aside as part of the County's first tranche of \$111 million in ARPA funding. A similar earmark is anticipated for the second tranche of ARPA funds.

The Council of Governments' Agriculture Task Force**NON-RECURRING**

Fund 10030, Contributory Fund	FY 2022 General Fund Transfer	<u>\$25,000</u>
	Net Cost	\$25,000

The General Fund transfer to Fund 10030, Contributory Fund, is increased by \$25,000 to provide funding for the Metropolitan Washington Council of Governments' Agricultural Task Force efforts regarding local agriculture.

Student Bus Program Coordinator**RECURRING**

Agency 40, Department of Transportation	FY 2022 Expenditure	\$61,777
Agency 89, Employee Benefits	FY 2022 Expenditure	\$29,819
	FY 2022 Recovered Costs	<u>(\$91,596)</u>
	Net Cost	\$0

Agency 40, Department of Transportation	FY 2023 Expenditure	\$81,869
Agency 89, Employee Benefits	FY 2023 Expenditure	\$39,758
	FY 2023 Recovered Costs	<u>(\$121,627)</u>
	Net Cost	\$0

Funding of \$91,596 and 1/1.0 FTE new position are included to provide full-time support for the Student Bus Pass Program. The Student Bus Program provides opportunities for all Fairfax County High School and Middle School students to ride Fairfax Connector and the City of Fairfax CUE bus for free, as well as serving students at Justice High School through a pilot program with Metrobus. Since the Student Bus Pass program was launched as a pilot in 2015, student ridership has grown steadily and, prior to the disruption from the pandemic, approximately 12,500 students were participating in the program. A dedicated position is required to sustain the coordination involved with this program, to support anticipated growth in student Connector ridership, and to expand the Metrobus pilot to areas not served by Fairfax Connector. Funding of \$61,777 in Agency 40, Department of Transportation, including \$60,277 for Personnel Services and \$1,500 for operating expenses provides partial-year funding for this position in FY 2022, with full-year costs of \$81,869 reflected for FY 2023. Additionally, a partial-year cost of \$29,819 for FY 2022 and full-year cost of \$39,758 for FY 2023 is included in Agency 89, Employee Benefits. These costs will be fully recovered from Fund 40000, County Transit Systems, resulting in no net cost to the General Fund. Funds

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available in Fund 40000 will also be utilized to cover the costs of additional passes to support the expansion of the Metrobus program.

Reorganizations, Efficiencies, and Savings

Office of Strategy Management for Human Services Reorganization		RECURRING
Agency 77, Office of Strategy Management for Human Services	FY 2022 Expenditure	(\$3,400,338)
Agency 89, Employee Benefits	FY 2022 Expenditure	(\$121,237)
Agency 02, Office of the County Executive	FY 2022 Expenditure	\$702,844
Agency 11, Human Resources	FY 2022 Expenditure	\$182,279
Agency 13, Office of Public Affairs	FY 2022 Expenditure	\$119,483
Agency 20, Department of Management and Budget	FY 2022 Expenditure	\$571,911
Agency 30, Department of Economic Initiatives	FY 2022 Expenditure	\$327,248
Agency 70, Department of Information Technology	FY 2022 Expenditure	\$132,433
Agency 71, Health Department	FY 2022 Expenditure	\$345,435
Agency 79, Neighborhood and Community Services	FY 2022 Expenditure	\$763,992
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2022 General Fund Transfer	<u>\$375,950</u>
	Net Cost	\$0
Agency 77, Strategy Management for Human Services	FY 2023 Expenditure	(\$3,400,338)
Agency 89, Employee Benefits	FY 2023 Expenditure	(\$121,237)
Agency 02, Office of the County Executive	FY 2023 Expenditure	\$702,844
Agency 11, Human Resources	FY 2023 Expenditure	\$182,279
Agency 13, Office of Public Affairs	FY 2023 Expenditure	\$119,483
Agency 20, Department of Management and Budget	FY 2023 Expenditure	\$571,911
Agency 30, Department of Economic Initiatives	FY 2023 Expenditure	\$327,248
Agency 70, Department of Information Technology	FY 2023 Expenditure	\$132,433
Agency 71, Health Department	FY 2023 Expenditure	\$345,435
Agency 79, Neighborhood and Community Services	FY 2023 Expenditure	\$763,992
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2023 General Fund Transfer	<u>\$375,950</u>
	Net Cost	\$0

Several position adjustments and funding transfers with no net impact to the General Fund are required based on a reorganizational review of Agency 77, Office of Strategy Management for Human Services, (OSM) and include the re-envisioning of Health and Human Services (HHS) strategic policy and planning efforts, which currently is primarily coordinated by the OSM. Moving forward, this work will continue through a hybrid of centralized cross-system coordination and imbedded corporate agency supports. This realignment of work prepares HHS well for the adoption and implementation of the Countywide Strategic Plan. The resulting dissolution of OSM will be achieved through a redirection of resources to HHS and non-HHS agencies as appropriate. This reorganization also allows for the creation of a Countywide Coordination unit in the Office of the County Executive.

Funding of \$3,400,338 is associated with the transfer of 28/28.0 FTE positions from Agency 77, Office of Strategy Management for Human Services, to the following agencies: \$792,844 and 6/6.0 FTE positions to Agency 02, Office of the County Executive; \$182,279 and 1/1.0 FTE position to Agency 11, Department of Human Resources; \$119,483 and 1/1.0 FTE position to Agency 13, Office of Public Affairs; \$571,911 and 4/4.0 FTE position to Agency 20, Department of Management and Budget; \$327,248 and 3/3.0 FTE positions to Agency 30, Department of Economic Initiatives; \$132,433 and 1/1.0 FTE position to Agency 70, Department of Information Technology; \$345,435 and 3/3.0 FTE positions to Agency 71, Health

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Department; \$763,992 and 7/7.0 FTE positions to Agency 79, Department of Neighborhood and Community Services; and \$254,713 and 2/2.0 FTE positions to Fund 40040, Fairfax-Falls Church Community Services Board. In addition, \$121,237 is transferred from Agency 89, Employee Benefits to Fund 40040, Fairfax-Falls Church Community Services Board.

Security Reorganization

RECURRING

Agency 08, Facilities Management Department	FY 2022 Expenditure	(\$4,114,364)
Agency 93, Office of Emergency Management	FY 2022 Expenditure	<u>\$4,605,672</u>
	Net Cost	\$491,308

Agency 08, Facilities Management Department	FY 2023 Expenditure	(\$4,114,364)
Agency 93, Office of Emergency Management	FY 2023 Expenditure	<u>\$4,605,672</u>
	Net Cost	\$491,308

Funding of \$491,308 is included and \$4,114,364 is transferred from Agency 08, Facilities Management Department (FMD), to Agency 93, Office of Emergency Management (OEM), in FY 2022 to support the relocation of all security functions to OEM. This adjustment includes 3/3.0 positions from FMD and contract funding for countywide security. In addition, 1/1.0 FTE position is moving from Agency 02, Office of the County Executive, to Agency 93, Office of Emergency Management. The security team ensures all facets of security are kept up to date with the current crime trends, tensions within the country, legislative and political changes, technology advancements, and relevant training. This reorganization will better align these duties with the OEM goals to prepare for, respond to, and recover from new and challenging threats. The net increase reflects unfunded adjustments to the County's security contract which are no longer anticipated to be able to be absorbed within existing agency budgets. It should be noted that, following Board approval of this reorganization, the agency name will be updated to the Department of Emergency Management and Security.

Fairfax-Falls Church Community Services Board Savings

NON-RECURRING

Fund 40040, Fairfax-Falls Church Community Services Board	FY 2022 Transfer to General Fund	<u>(\$15,000,000)</u>
	Net Cost	(\$15,000,000)

A transfer to the General Fund of \$15,000,000 from Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included in FY 2022 due to higher than anticipated savings in Personnel Services and Operating Expenses, intensified by higher than anticipated revenue collections. In FY 2021, the CSB had significant challenges hiring and retaining staff. The agency has implemented multiple initiatives, such as sign-on bonuses for difficult to fill positions and employee surveys for departing staff, to help mitigate the ongoing attrition. Over the past several years, the CSB has also redesigned programming that has led to significant savings in various programs such as Assisted Community Residential Services, which has allowed the agency to redirect savings to other areas in most need. In addition, non-County revenues increased 6.0 percent above the *FY 2021 Revised Budget Plan* of \$35,307,201. This surplus is primarily due to concerted efforts to maximize revenue by recovering revenue due from prior periods, implementation and billing of new Addiction and Recovery Treatment Services (ARTS), as well as more diligent claims management. As a result, one-time savings in the amount of \$15 million will be returned to the General Fund in FY 2022. The unreserved balance remaining in the CSB is sufficient to address any unforeseen issues in the coming year.

Position Reductions

Multiple Agencies

NON-RECURRING

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

As part of the FY 2022 Advertised Budget Plan, the County Executive advised the Board of Supervisors that staff would undertake a review of positions for potential reductions as part of the *FY 2021 Carryover Review*. Due to the pandemic, agencies were directed to hold non-critical positions vacant, but many of these positions will need to be filled as agencies resume normal operations. However, agencies have been operating under constrained budgets for years and have needed to hold some positions vacant in order to offset other cost increases. As a result, there are a number of unfunded positions that may be eliminated without negatively impacting agency operations. A total of 31/31.0 FTE positions have been identified for reduction. Below is a summary by agency.

Agency	Positions Identified for Reduction
Agency 04, Department of Cable and Consumer Services	1/1.0 FTE
Agency 11, Department of Human Resources	2/2.0 FTE
Agency 12, Department of Procurement and Material Management	3/3.0 FTE
Agency 20, Department of Management and Budget	1/1.0 FTE
Agency 51, Fairfax County Park Authority	4/4.0 FTE
Agency 70, Department of Information Technology	1/1.0 FTE
Agency 80, Circuit Court and Records	2/2.0 FTE
Agency 81, Juvenile and Domestic Relations District Court	2/2.0 FTE
Fund 40010, County and Regional Transportation Projects	1/1.0 FTE
Fund 40030, Cable Communications	4/4.0 FTE
Fund 40150, Refuse Disposal	4/4.0 FTE
Fund 40330, Elderly Housing Programs	3/3.0 FTE
Fund 60000, County Insurance	1/1.0 FTE
Fund 60010, Department of Vehicle Services	2/2.0 FTE
TOTAL	31/31.0 FTE

Investments in IT and Capital Infrastructure**IT Project Funding**

Fund 10040, Information Technology

NON-RECURRING

FY 2022 General Fund Transfer	<u>\$20,611,200</u>
Net Cost	\$20,611,200

The General Fund transfer to Fund 10040, Information Technology, is increased by \$20,611,200 for to support the funding of continuing and new IT projects. As indicated in the FY 2022 Adopted Budget Plan, no General Fund support of IT projects was included in the FY 2022 budget proposal. As discussed in the January 12, 2021, Information Technology Committee, this approach is consistent with the IT Strategic Roadmap. While using one-time funds at Third Quarter and Carryover to support County initiatives has been a consistent strategy employed in recent years due to limited funding, it will be necessary in future years to increase baseline funding for these investments. Additional details regarding the specific projects funded are included in the *Other Funds Detail* section on page 88.

Space Realignment

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$6,000,000</u>
	Net Cost	\$6,000,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$6,000,000 to support space realignment and reconfiguration projects at the Government Center complex and throughout the County. Over time, these projects will help to maximize owned space and reduce leased space. Funding will provide the investment in the near term to explore opportunities to create a sustainable model balancing service delivery requirements and resources into the future. Resources will be provided to identify long-term solutions for space redesign and reconfiguration of County-owned space to increase operational efficiencies and sustainability, including more efficiently utilizing the space in the Government Center, Pennino and Herrity buildings and, ultimately, reducing costly leased space. As part of this County space and facility utilization effort, leases will be reviewed for elimination or reduction by redesigning/reconfiguring County-owned space to accommodate operational requirements. The allocation of County space will be reviewed to make it more equitable while exploring opportunities for reorganizations and consolidations, and short-term investments may be required to provide the flexibility for longer term efficiencies and sustainability. Increased teleworking has also provided an opportunity to reexamine space and realize more efficiencies. It should also be noted that the additional funding is needed as costs for all projects are escalating as a result of material and manufacturing delays and significant supply chain issues. Amplifying the problem is that extreme demand outpaces supply, plants closed down during the pandemic so ramping back up has been slow, raw material and trucking shortages persist, and lead times on multiple system components are significantly delayed due to global supply chain disruptions. These issues are a result of the global pandemic and are expected to extend into 2022.

Emergency Systems Failures

NON-RECURRING

Fund 30020, Infrastructure Replacement and Upgrades	FY 2022 General Fund Transfer	<u>\$5,400,000</u>
	Net Cost	\$5,400,000

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$5,400,000 to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

It should be noted that \$1,500,000 of this funding will support the replacement of the Variant Refrigerant Flow (VRF) HVAC system at the Woodrow Wilson Library. There are numerous operational problems associated with the VRF HVAC system, which have resulted in unexpected closures of the building. After a two-phase testing process, it was concluded that the existing system needs to be replaced. The Facilities Management Department will continue to have a mechanical/HVAC contractor on-call to respond to system failures, issues, and concerns before and during this work.

Workhouse Buildings Improvements

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$3,300,000</u>
	Net Cost	\$3,300,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$3,300,000 to support building improvements at the Workhouse Campus. This project will provide a source of funding for historic preservation and renovations for adaptive reuse of two buildings, identified as Workhouse-13 and Workhouse-15. Funding will also provide for streetscape enhancements, campus

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signage, site furnishings, and pavement improvements. The County is marketing the buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus.

Transportation Studies

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$2,775,000</u>
	Net Cost	\$2,775,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased \$2,775,000 to support eight transportation analyses requested by the Board of Supervisors. These funds allow the Department of Transportation to engage consultant resources and complete transportation studies associated with approved Comprehensive Plan amendments. This funding supports a comprehensive study of multimodal transportation opportunities in and around the Merrifield Suburban Center; the second phase of the ActiveFairfax Transportation Plan Update for pedestrian and bicycles; the second phase of the evaluation of the bicycle and pedestrian network along Wiehle Avenue; the study of seven intersections which were not addressed through the Reston Network Analysis; a pilot transportation project to support placemaking efforts in the McLean Community Business Center; a study of the intersection of University Drive and Route 123 as well as feeder streets, intersections and cut through traffic to identify potential multimodal improvements; a study of Route 29 between Fairfax City to Fairfax County Parkway for accessibility, mobility and placemaking; and Phase II of the Spot Improvement Network Screening project.

PC Program and Network Infrastructure Support

NON-RECURRING

Fund 60030, Technology Infrastructure Services	FY 2022 General Fund Transfer	<u>\$2,000,000</u>
	Net Cost	\$2,000,000

The General Fund transfer to Fund 60030, Technology Infrastructure Services, is increased by \$2,000,000 to support the PC program and network infrastructure functions. 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. Similarly, continuing investment is required to ensure that the performance and security of the County's network and enterprise software meet the needs of County staff and residents accessing services digitally.

Facilities Management Department Staffing Needs

RECURRING

Agency 08, Facilities Management Department	FY 2022 Expenditure	\$1,220,496
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$589,619</u>
	Net Cost	\$1,810,115
Agency 08, Facilities Management Department	FY 2023 Expenditure	\$1,220,496
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$589,619</u>
	Net Cost	\$1,810,115

Funding of \$1,810,115 is required to support 12/12.0 FTE new positions in Agency 08, Facilities Management Department, including 2/2.0 FTE Engineers IV, 9/9.0 FTE Project Managers II, and 1/1.0 FTE Engineer II. These positions will plan, direct, and oversee construction projects, including environmental and energy projects, infrastructure replacement and upgrade projects, and agency-requested reconfiguration projects. The positions dedicated to environmental and energy projects will install new and more complex energy efficiency systems designed to reduce the county's energy and water usage and related greenhouse gas emissions. New systems are being designed with the target of achieving Net Zero Energy (NZE) eligibility. In addition, these projects, which are expected to evolve over time, include renewable energy generation, including rooftop and canopy solar energy installations, the installation of electric

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vehicle charging infrastructure, assistance to Energy Service Companies (ESCOs) that are identifying and making energy and water improvements in County facilities, oversight and management of building energy management and control systems, building recommissioning, and the identification and implementation of energy and water saving improvements including LED lighting and water conservation retrofits.

Furthermore, these positions will support additional infrastructure replacement and upgrade projects. Infrastructure replacement and upgrade projects are becoming more complex as technologies advance and many projects are completed while facilities are occupied by users. Often, due to the need to maintain continuity of business, projects must be phased to minimize the impact on the building and occupants, which results in weekend work and prolonged construction activities. The positions will support several aging and large County buildings, including the Government Center, Pennino Building, Herrity Building, and South County Government Center, that have larger and more complex building systems. Lastly, the positions will support projects that are requested by user agencies, such as space reconfigurations and minor improvements. Funding for these requests is provided by the requesting agency; however, FMD provides the staffing to complete the work. It is expected that the addition of these 12/12.0 FTE new positions will allow the agency to complete approximately \$20 million in projects annually. It should be noted that an increase of \$589,619 in Fringe Benefits is included in Agency 89, Employee Benefits.

Judicial Center Redevelopment

NON-RECURRING

Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$1,500,000</u>
	Net Cost	\$1,500,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,500,000 to support the Land Use Entitlement phase of the Judicial Complex Redevelopment project. This funding will allow staff to work through the land use approvals for site redevelopment, additional new facilities, and other uses at the Complex. Entitlement will include a Proffer Condition Amendment/Conceptual Development Plan Amendment, a partial Final Development Plan Amendment, and a Comprehensive Plan Amendment for the entire 48-acre Judicial Complex site. These amendments will include development of associated plan documents, transportation studies, a demand management plan, a parking study, archeological studies, and design guidelines for future development on the site. The design guidelines will include buildings, roads, stormwater management, landscaping, and sustainability, and will maintain the goals of the approved Master Plan.

Infrastructure Replacement and Upgrades at County Facilities

NON-RECURRING

Fund 30020, Infrastructure Replacement and Upgrades	FY 2022 General Fund Transfer	<u>\$1,000,000</u>
	Net Cost	\$1,000,000

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$1,000,000 to address emergency building repairs prioritized as Category F at the Annandale Center. As this facility ages, the building envelope is failing and creating water and air leaks resulting in damaged systems and surfaces, as well as unsafe mold and mildew conditions. Funding will support re-caulking and sealing the building; repairing the exterior steel staircase; replacing the windows and doors; addressing loose wires; and cleaning, painting, and sealing the exterior façade. It should be noted that funding in the amount of \$5,282,000 was previously approved as part of the *FY 2021 Third Quarter Review* for a total of \$6,282,000 to address the FY 2022 program. The FY 2022 program includes all Category F projects and will address emergency generator replacements, fire alarm system replacements, HVAC system upgrades, and roof replacements. Funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years; however, it will be necessary in future years to increase baseline funding for these investments.

New Lease Agreement for Circuit Court Archives

Agency 08, Facilities Management Department	FY 2022 Expenditure	RECURRING <u>\$225,000</u>
	Net Cost	\$225,000
Agency 08, Facilities Management Department	FY 2023 Expenditure	<u>\$225,000</u>
	Net Cost	\$225,000

Funding of \$225,000 is required for costs associated with a new short-term lease agreement for the Circuit Court Archives. The Circuit Court Archives are currently located at the One University facility, which is being redeveloped into a 240-unit affordable housing community and space is no longer available for records storage. The Circuit Court and the Facilities Management Department located a suitable temporary location to store the records until a permanent facility can be located at the Courthouse complex. The temporary facility includes 14,071 square feet of office and warehouse space.

Adjustments with no Net General Fund Impact

HVAC Maintenance Contracts

Agency 08, Facilities Management Department	FY 2022 Expenditure	RECURRING \$65,840
	FY 2022 Expenditure	<u>(\$65,840)</u>
Agency 89, Employee Benefits	Net Cost	\$0
Agency 08, Facilities Management Department	FY 2023 Expenditure	\$65,840
	FY 2023 Expenditure	<u>(\$65,840)</u>
Agency 89, Employee Benefits	Net Cost	\$0

Funding of \$65,840 is required to be transferred from Agency 89, Employee Benefits, to Agency 08, Facilities Management Department (FMD), in FY 2022. This funding will support HVAC preventative maintenance contract services for libraries and public safety facilities. New building designs and LEED certifications require building HVAC systems to be more complex, integrating state of the art equipment with evolving building control technologies. Therefore, FMD is outsourcing HVAC maintenance and repair services to specialized contract HVAC vendors and eliminating HVAC positions by attrition. FMD performed a successful pilot program for County libraries in FY 2020 and expanded the program to public safety facilities in FY 2021. Salary and fringe benefit costs associated with eliminated positions help offset the cost of the specialized HVAC contracts.

IT Position Adjustments

Agency 25, Business Planning and Support	FY 2022 Expenditure	RECURRING \$152,869
	FY 2022 Expenditure	<u>(\$152,869)</u>
Agency 26, Capital Facilities	Net Cost	\$0
Agency 25, Business Planning and Support	FY 2023 Expenditure	\$152,869
	FY 2023 Expenditure	<u>(\$152,869)</u>
Agency 26, Capital Facilities	Net Cost	\$0

Funding of \$152,869 is associated with 1/1.0 FTE Network/Telecom Analyst II position and 1/1.0 FTE Information Technology Technician II position that are transferred from Agency 26, Capital Facilities, to Agency 25, Business Planning and Support. This is to better support the Department of Public Works and Environmental Services' (DPWES) four core business areas and enhance department-wide initiatives. There is no net funding impact on the General Fund.

FY 2021 Carryover Review

Positions for Family First In-Home Services

		RECURRING
	FY 2022 Revenue	\$180,895
Agency 67, Department of Family Services	FY 2022 Expenditure	\$120,597
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$60,298</u>
	Net Cost	\$0
	FY 2023 Revenue	\$241,193
Agency 67, Department of Family Services	FY 2023 Expenditure	\$160,796
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$80,398</u>
	Net Cost	\$0

Funding of \$180,895 is included to support 2/2.0 FTE new positions to provide in-home services consistent with the Family First Prevention Services Act (FFPSA). On July 1, 2021, the FFPSA, adopted and signed into national law in 2018, went into effect. The act reforms federal child welfare financing streams to provide services to families at-risk of entering the child welfare system and ensure the well-being and appropriate level of service for children already in care. As a part of the 2020 Special Session, I Appropriation Act, Chapter 56, additional funding beginning in FY 2022 was allocated to local departments of social services to expand the provision of in-home foster care prevention services. It should be noted that an increase of \$60,298 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal funding for no net impact to the General Fund.

Public Assistance Eligibility Workers

		RECURRING
	FY 2022 Revenue	\$537,976
Agency 67, Department of Family Services	FY 2022 Expenditure	\$358,651
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$179,325</u>
	Net Cost	\$0
	FY 2023 Revenue	\$717,301
Agency 67, Department of Family Services	FY 2023 Expenditure	\$478,201
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$239,100</u>
	Net Cost	\$0

Funding of \$537,976 is included to support 7/7.0 FTE new public assistance eligibility worker positions in the Department of Family Services (DFS). Each year the County adds positions to address the yearly increase in caseloads in an effort to maintain the significant progress made in achieving the federal and state accuracy and timeliness mandates. The number of applications for public assistance continues to grow especially with the state's Medicaid expansion as well as those requesting assistance due to the COVID-19 pandemic. For example, at the end of FY 2021 there were 122,165 Medicaid cases compared to 89,276 in FY 2019. This is a 36.8 percent increase. It should be noted that an increase of \$179,325 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

Funding for Child Protective Services Mobile Unit

		RECURRING
	FY 2022 Revenue	\$732,606
Agency 67, Department of Family Services	FY 2022 Expenditure	\$496,093
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$236,513</u>
	Net Cost	\$0
	FY 2023 Revenue	\$732,606
Agency 67, Department of Family Services	FY 2023 Expenditure	\$496,093
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$236,513</u>
	Net Cost	\$0

As previously approved by the Board of Supervisors as part of the *FY 2021 Third Quarter Review*, funding of \$732,606 is included to appropriate additional revenue from the state to support additional positions in Child Protective Services (CPS). These positions will address increasing caseloads in CPS for both intake and ongoing services as well as to stay in compliance with the Virginia Department of Social Services for both timeliness and accuracy of cases processed. Additionally, it is expected that there will be a surge of new referrals as Fairfax County Public Schools (FCPS) transitions back to in-person learning since most referrals are made by FCPS staff. It should be noted that an increase of \$236,513 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in state funding for no net impact to the General Fund.

Gang Prevention

		NON-RECURRING
Agency 79, Department of Neighborhood and Community Services	FY 2022 Expenditure	\$126,027
Agency 81, Juvenile and Domestic Relations District Court	FY 2022 Expenditure	\$16,020
Agency 87, Unclassified Administrative Expenses	FY 2022 Expenditure	(\$178,375)
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$36,328</u>
	Net Cost	\$0

Funding of \$178,375 is associated with the transfer of the Gang Prevention Reserve balances in Agency 87, Unclassified Administrative Expenses, to support a collaborative, multi-agency effort to respond to and prevent gangs in Fairfax County. This funding supports the County's efforts to provide education, awareness and prevention, and coordination in responding to gangs. For example, funding will support youth programs, further training for staff, improve data collection, and provide summer jobs through the expansion of programs. In addition, funding will support purchase of new equipment at alternative schools that serve a large number of youth involved or at-risk for involvement with gangs.

Consideration Items

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

Additional Adjustments in Other Funds

Total FY 2022 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$2.62 billion over the FY 2022 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$76.52 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2022 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$785.81 million, excluding debt service, over the FY 2022 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

FY 2021 Carryover Review

Summary of Recommended Actions

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

Approve Supplemental Appropriation Resolutions AS 22009 as well as Fiscal Planning Resolution AS 22900 to provide expenditure authorization for FY 2021 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of \$35.95 million in General Fund encumbrances related to Direct Expenditures from FY 2021 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$511.53 million, or an increase of \$393.39 million, as detailed in Attachment V.
- Board appropriation of remaining Other Funds Carryover. Details are available in Attachment I, Carryover Expenditures by Fund; in Attachment VI, Other Funds Detail; and in Attachment C, Fairfax County School Board's FY 2021 Final Budget Review and Appropriation Resolutions.

ATTACHMENT I:
SCHEDULES

FY 2021 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$450,483,673	\$450,483,673	\$0	\$182,576,859	\$182,576,859	\$0	\$0	\$0	\$482,313,522	\$299,736,663
Revenue										
Real Property Taxes	\$3,003,122,258	\$3,005,441,357	\$2,319,099	\$3,047,959,917	\$3,047,959,917	\$0	\$0	\$0	\$3,047,959,917	\$0
Personal Property Taxes ¹	431,128,068	430,165,763	(962,305)	442,806,499	442,806,499	0	0	0	442,806,499	0
General Other Local Taxes	522,670,568	547,920,953	25,250,385	525,807,944	525,807,944	0	0	0	525,807,944	0
Permit, Fees & Regulatory Licenses	50,227,871	57,077,280	6,849,409	52,439,181	52,439,181	0	0	0	52,439,181	0
Fines & Forfeitures	5,354,518	5,474,489	119,971	8,727,970	8,727,970	0	0	0	8,727,970	0
Revenue from Use of Money and Property	24,257,799	24,776,135	518,336	14,973,158	14,973,158	0	0	0	14,973,158	0
Charges for Services	32,818,852	33,349,782	530,930	57,104,738	57,104,738	0	0	415,235	57,519,973	415,235
Revenue from the Commonwealth ¹	312,020,347	309,603,299	(2,417,048)	312,963,571	312,963,571	0	0	732,606	313,696,177	732,606
Revenue from the Federal Government	151,462,357	156,255,423	4,793,066	40,015,038	40,015,038	0	0	718,871	40,733,909	718,871
Recovered Costs/Other Revenue	14,441,507	18,209,549	3,768,042	15,526,944	15,526,944	0	0	0	15,526,944	0
Total Revenue	\$4,547,504,145	\$4,588,274,030	\$40,769,885	\$4,518,324,960	\$4,518,324,960	\$0	\$0	\$1,866,712	\$4,520,191,672	\$1,866,712
Transfers In										
Fund 40030 Cable Communications	\$2,411,781	\$2,411,781	\$0	\$2,704,481	\$2,704,481	\$0	\$0	\$0	\$2,704,481	\$0
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	0	0	0	0	0	15,000,000	15,000,000	15,000,000
Fund 40080 Integrated Pest Management	141,000	141,000	0	141,000	141,000	0	0	0	141,000	0
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	1,125,000	1,125,000	0	0	0	1,125,000	0
Fund 40130 Leaf Collection	54,000	54,000	0	54,000	54,000	0	0	0	54,000	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	494,000	494,000	0	0	0	494,000	0
Fund 40150 Refuse Disposal	626,000	626,000	0	626,000	626,000	0	0	0	626,000	0
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	186,000	186,000	0	0	0	186,000	0
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	2,850,000	2,850,000	0	0	0	2,850,000	0
Fund 80000 Park Revenue	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
Total Transfers In	\$8,707,781	\$8,707,781	\$0	\$9,000,481	\$9,000,481	\$0	\$0	\$15,000,000	\$24,000,481	\$15,000,000
Total Available	\$5,006,695,599	\$5,047,465,484	\$40,769,885	\$4,709,902,300	\$4,709,902,300	\$0	\$0	\$16,866,712	\$5,026,505,675	\$316,603,375
Direct Expenditures										
Personnel Services	\$896,016,033	\$884,052,507	(\$11,963,526)	\$928,006,180	\$927,521,443	\$0	\$0	\$13,539,764	\$941,061,207	\$13,539,764
Operating Expenses	657,142,105	425,867,907	(231,274,198)	353,349,630	353,817,964	33,485,688	17,914,119	124,604,963	529,822,734	176,004,770
Recovered Costs	(36,726,625)	(32,584,049)	4,142,576	(35,235,529)	(35,235,529)	0	0	(61,777)	(35,297,306)	(61,777)
Capital Equipment	10,075,134	5,083,216	(4,991,918)	581,600	598,003	2,458,866	0	0	3,056,869	2,458,866
Fringe Benefits	392,699,427	377,819,715	(14,879,712)	408,314,455	408,314,455	7,693	0	2,209,444	410,531,592	2,217,137
Total Direct Expenditures	\$1,919,206,074	\$1,660,239,296	(\$258,966,778)	\$1,655,016,336	\$1,655,016,336	\$35,952,247	\$17,914,119	\$140,292,394	\$1,849,175,096	\$194,158,760
Transfers Out										
Fund S10000 School Operating	\$2,143,322,211	\$2,143,322,211	\$0	\$2,172,661,166	\$2,172,661,166	\$0	\$0	\$0	\$2,172,661,166	\$0
Fund S31000 School Construction	13,100,000	13,100,000	0	13,100,000	13,100,000	0	0	0	13,100,000	0
Fund 10010 Revenue Stabilization ^{2,3}	3,955,212	3,955,212	0	0	0	0	0	6,862,788	6,862,788	6,862,788
Fund 10015 Economic Opportunity Reserve ^{2,4}	14,050,131	14,050,131	0	0	0	0	0	478,779	478,779	478,779
Fund 10020 Community Funding Pool	12,283,724	12,283,724	0	12,283,724	12,283,724	0	0	0	12,283,724	0
Fund 10030 Contributory Fund	15,266,749	15,266,749	0	14,492,449	14,492,449	0	0	665,000	15,157,449	665,000
Fund 10040 Information Technology	16,144,000	16,144,000	0	0	0	0	0	20,611,200	20,611,200	20,611,200
Fund 20000 County Debt Service	131,040,472	131,040,472	0	131,317,132	131,317,132	0	0	0	131,317,132	0
Fund 20001 School Debt Service	198,182,333	198,182,333	0	197,118,522	197,118,522	0	0	0	197,118,522	0
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	43,950,424	43,950,424	0	0	0	43,950,424	0
Fund 30010 General Construction and Contributions	23,469,189	23,469,189	0	16,579,278	16,579,278	0	0	33,361,951	49,941,229	33,361,951
Fund 30015 Environmental and Energy Program	9,116,615	9,116,615	0	1,298,767	1,298,767	0	0	18,200,000	19,498,767	18,200,000
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	12,315,375	0	0	0	0	0	19,906,318	19,906,318	19,906,318

FY 2021 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
Transfers Out (Cont.)										
Fund 30060 Pedestrian Walkway Improvements	3,018,555	3,018,555	0	800,000	800,000	0	0	0	800,000	0
Fund 30300 Affordable Housing Development and Investment	0	0	0	0	0	0	0	5,000,000	5,000,000	5,000,000
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	40,633,472	40,633,472	0	0	0	40,633,472	0
Fund 40040 Fairfax-Falls Church Community Services Board	147,216,019	147,216,019	0	148,691,446	148,691,446	0	0	1,467,432	150,158,878	1,467,432
Fund 40045 Early Childhood Birth to 5	32,611,229	32,611,229	0	32,619,636	32,619,636	0	0	47,921	32,667,557	47,921
Fund 40090 E-911	220,145	220,145	0	6,400,398	6,400,398	0	0	223,476	6,623,874	223,476
Fund 40330 Elderly Housing Programs	1,893,531	1,893,531	0	1,888,604	1,888,604	0	0	2,154	1,890,758	2,154
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	4,432,654	4,432,654	0	0	0	4,432,654	0
Fund 60000 County Insurance	24,302,085	24,302,085	0	24,308,191	24,308,191	0	0	10,770	24,318,961	10,770
Fund 60020 Document Services Division	3,965,515	3,965,515	0	3,941,831	3,941,831	0	0	23,694	3,965,525	23,694
Fund 60030 Technology Infrastructure Services	58,132	58,132	0	0	0	0	0	2,059,235	2,059,235	2,059,235
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	5,000,000	5,000,000	0	0	0	5,000,000	0
Fund 80000 Park Revenue and Operating Fund	1,706,529	1,706,529	0	0	0	0	0	2,283,737	2,283,737	2,283,737
Fund 81000 FCRHA General Operating	3,226,872	3,226,872	0	0	0	0	0	0	0	0
Fund 83000 Alcohol Safety Action Program	941,493	941,493	0	791,411	791,411	0	0	17,230	808,641	17,230
Total Transfers Out	\$2,904,912,666	\$2,904,912,666	\$0	\$2,872,309,105	\$2,872,309,105	\$0	\$0	\$111,221,685	\$2,983,530,790	\$111,221,685
Total Disbursements	\$4,824,118,740	\$4,565,151,962	(\$258,966,778)	\$4,527,325,441	\$4,527,325,441	\$35,952,247	\$17,914,119	\$251,514,079	\$4,832,705,886	\$305,380,445
Total Ending Balance	\$182,576,859	\$482,313,522	\$299,736,663	\$182,576,859	\$182,576,859	(\$35,952,247)	(\$17,914,119)	(\$234,647,367)	\$193,799,789	\$11,222,930
Less:										
Managed Reserve ^{2,5}	\$182,576,859	\$182,576,859	\$0	\$182,576,859	\$182,576,859	\$0	\$0	\$6,047,742	\$188,624,601	\$6,047,742
CARES Coronavirus Relief Fund Balance ⁶	0	10,818,727	10,818,727	0	0	0	0	0	0	0
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance ⁷	0	111,447,319	111,447,319	0	0	0	0	0	0	0
Total Available	\$0	\$177,470,617	\$177,470,617	\$0	\$0	(\$35,952,247)	(\$17,914,119)	(\$240,695,109)	\$5,175,188	\$5,175,188

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

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

³ Target funding for the Revenue Stabilization Fund is 5 percent of total General Fund disbursements. As part of the *FY 2021 Carryover Review*, \$6.86 million is transferred to the Revenue Stabilization Fund. As a result of this adjustment, the FY 2022 projected balance in the Revenue Stabilization Fund is \$235.78 million, or 5.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund and the ARPA State and Local Fiscal Recovery Funds.

⁴ Target funding for the Economic Opportunity Reserve is 1 percent of total General Fund disbursements. As part of the *FY 2021 Carryover Review*, \$0.48 million is transferred to the Economic Opportunity Reserve. As a result of this adjustment, the FY 2022 projected balance in the Economic Opportunity Reserve is \$47.16 million, or 1.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund and the ARPA State and Local Fiscal Recovery Funds.

⁵ Target funding for the Managed Reserve is 4 percent of total General Fund disbursements. The FY 2022 projected balance in the Managed Reserve is \$188.62 million, or 4.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund and the ARPA State and Local Fiscal Recovery Funds.

⁶ The CARES Coronavirus Relief Fund (CRF) Balance represents unspent federal stimulus funds as of year-end FY 2021. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2022 to allow for spending through the CRF spending deadline of December 31, 2021.

⁷ The ARPA Coronavirus State and Local Fiscal Recovery Funds Balance represents unspent federal stimulus funds as of year-end FY 2021. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2022 to allow for spending through the ARPA spending deadline of December 31, 2026.

FY 2021 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services											
01	Board of Supervisors	\$5,570,594	\$5,226,549	(\$344,045)	\$5,569,932	\$5,569,932	\$0	\$0	\$53,500	\$5,623,432	\$53,500
02	Office of the County Executive	7,211,019	5,816,147	(1,394,872)	6,444,013	6,444,013	823,180	0	1,154,572	8,421,765	1,977,752
03	Department of Clerk Services	1,843,855	1,752,481	(91,374)	1,832,445	1,832,445	60,908	0	15,000	1,908,353	75,908
06	Department of Finance	9,238,709	8,883,263	(355,446)	9,199,096	9,199,096	0	0	56,500	9,255,596	56,500
11	Department of Human Resources	8,340,265	8,044,365	(295,900)	8,758,003	8,758,003	49,149	0	720,441	9,527,593	769,590
12	Department of Procurement and Material Management	8,456,816	7,168,511	(1,288,305)	7,629,840	7,629,840	990,884	0	143,593	8,764,317	1,134,477
13	Office of Public Affairs	1,816,085	1,683,813	(132,272)	1,808,863	1,808,863	0	0	139,483	1,948,346	139,483
15	Office of Elections	7,833,789	7,159,771	(674,018)	5,174,595	5,174,595	168,733	500,000	196,000	6,039,328	864,733
17	Office of the County Attorney	8,722,980	7,787,013	(935,967)	8,311,656	8,311,656	922,137	0	261,500	9,495,293	1,183,637
20	Department of Management and Budget ¹	5,594,550	5,412,328	(182,222)	5,585,361	5,585,361	251,446	0	1,028,599	6,865,406	1,280,045
37	Office of the Financial and Program Auditor	415,868	251,983	(163,885)	417,685	417,685	20,000	0	2,000	439,685	22,000
41	Civil Service Commission	471,731	390,430	(81,301)	472,756	472,756	0	0	4,000	476,756	4,000
42	Office of the Independent Police Auditor	397,186	363,805	(33,381)	331,153	331,153	0	0	2,000	333,153	2,000
57	Department of Tax Administration	27,474,366	26,295,231	(1,179,135)	28,152,495	28,152,495	744,444	0	293,500	29,190,439	1,037,944
70	Department of Information Technology	38,248,715	37,360,416	(888,299)	38,248,362	38,248,362	300,153	0	341,433	38,889,948	641,586
	Total Legislative-Executive Functions / Central Services	\$131,636,528	\$123,596,106	(\$8,040,422)	\$127,936,255	\$127,936,255	\$4,331,034	\$500,000	\$4,412,121	\$137,179,410	\$9,243,155
Judicial Administration											
80	Circuit Court and Records	\$12,800,923	\$12,238,070	(\$562,853)	\$12,786,917	\$12,786,917	\$257,529	\$0	\$162,500	\$13,206,946	\$420,029
82	Office of the Commonwealth's Attorney	6,319,431	5,133,836	(1,185,595)	8,022,126	8,022,126	1,104,020	0	59,000	9,185,146	1,163,020
85	General District Court	4,547,421	3,817,228	(730,193)	5,121,248	5,121,248	62,016	0	32,500	5,215,764	94,516
91	Office of the Sheriff	20,725,448	19,954,530	(770,918)	20,798,710	20,798,710	1,245,212	0	165,500	22,209,422	1,410,712
	Total Judicial Administration	\$44,393,223	\$41,143,664	(\$3,249,559)	\$46,729,001	\$46,729,001	\$2,668,777	\$0	\$419,500	\$49,817,278	\$3,088,277
Public Safety											
04	Department of Cable and Consumer Services	\$768,227	\$767,461	(\$766)	\$766,580	\$766,580	\$57	\$0	\$7,000	\$773,637	\$7,057
31	Land Development Services	15,095,069	13,755,122	(1,339,947)	14,868,781	14,868,781	305,383	0	139,500	15,313,664	444,883
81	Juvenile and Domestic Relations District Court	25,735,637	23,999,362	(1,736,275)	25,895,668	25,895,668	147,313	0	315,520	26,358,501	462,833
90	Police Department	220,090,480	212,526,495	(7,563,985)	220,828,958	220,828,958	3,779,903	0	1,751,000	226,359,861	5,530,903
91	Office of the Sheriff	52,872,250	45,073,267	(7,798,983)	51,449,508	51,449,508	1,077,556	0	390,500	52,917,564	1,468,056
92	Fire and Rescue Department	223,413,997	217,351,823	(6,062,174)	219,846,455	219,846,455	4,981,123	0	1,792,939	226,620,517	6,774,062
93	Office of Emergency Management	2,651,723	1,648,173	(1,003,550)	2,204,240	2,204,240	679,532	0	4,618,672	7,502,444	5,298,204
96	Department of Animal Sheltering	2,807,350	2,525,020	(282,330)	2,770,499	2,770,499	58,379	0	32,500	2,861,378	90,879
97	Department of Code Compliance	4,837,325	4,297,006	(540,319)	4,834,330	4,834,330	1,891	0	47,500	4,883,721	49,391
	Total Public Safety	\$548,272,058	\$521,943,729	(\$26,328,329)	\$543,465,019	\$543,465,019	\$11,031,137	\$0	\$9,095,131	\$563,591,287	\$20,126,268
Public Works											
08	Facilities Management Department	\$62,894,853	\$58,189,713	(\$4,705,140)	\$61,452,985	\$61,452,985	\$4,668,943	\$0	(\$2,413,028)	\$63,708,900	\$2,255,915
25	Business Planning and Support	1,057,463	722,543	(334,920)	1,017,779	1,017,779	8,907	0	181,869	1,208,555	190,776
26	Office of Capital Facilities	15,766,133	13,501,009	(2,265,124)	15,648,762	15,648,762	497,126	0	11,131	16,157,019	508,257
87	Unclassified Administrative Expenses (Public Works)	4,449,461	4,143,631	(305,830)	3,948,694	3,948,694	166,578	0	0	4,115,272	166,578
	Total Public Works	\$84,167,910	\$76,556,896	(\$7,611,014)	\$82,068,220	\$82,068,220	\$5,341,554	\$0	(\$2,220,028)	\$85,189,746	\$3,121,526
Health and Welfare											
67	Department of Family Services	\$146,387,994	\$135,912,989	(\$10,475,005)	\$147,732,466	\$147,732,466	\$1,031,699	\$0	\$1,947,841	\$150,712,006	\$2,979,540
71	Health Department	67,864,832	47,876,520	(19,988,312)	72,619,720	72,619,720	4,027,843	0	1,064,935	77,712,498	5,092,778
77	Office of Strategy Management for Health and Human Services ¹	3,219,765	2,550,601	(669,164)	3,400,338	3,400,338	0	0	(3,400,338)	0	(3,400,338)
79	Department of Neighborhood and Community Services ¹	85,921,458	68,156,824	(17,764,634)	86,396,468	86,396,468	3,817,166	600,000	3,000,605	93,814,239	7,417,771
	Total Health and Welfare	\$303,394,049	\$254,496,934	(\$48,897,115)	\$310,148,992	\$310,148,992	\$8,876,708	\$600,000	\$2,613,043	\$322,238,743	\$12,089,751

FY 2021 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
Parks and Libraries											
51	Fairfax County Park Authority	\$28,160,017	\$26,373,848	(\$1,786,169)	\$27,796,201	\$27,796,201	\$193,372	\$0	\$331,500	\$28,321,073	\$524,872
52	Fairfax County Public Library	30,461,526	28,304,597	(2,156,929)	30,588,934	30,588,934	110,992	400,000	433,000	31,532,926	943,992
	Total Parks and Libraries	\$58,621,543	\$54,678,445	(\$3,943,098)	\$58,385,135	\$58,385,135	\$304,364	\$400,000	\$764,500	\$59,853,999	\$1,468,864
Community Development											
16	Economic Development Authority	\$8,879,483	\$8,865,843	(\$13,640)	\$8,882,016	\$8,882,016	\$0	\$0	\$38,000	\$8,920,016	\$38,000
30	Department of Economic Initiatives	1,308,980	1,053,315	(255,665)	1,408,919	1,408,919	159,528	0	338,748	1,907,195	498,276
31	Land Development Services	16,359,514	14,976,089	(1,383,425)	16,398,686	16,398,686	584,605	0	129,500	17,112,791	714,105
35	Department of Planning and Development	15,202,729	12,649,449	(2,553,280)	13,727,895	13,727,895	1,065,495	0	132,500	14,925,890	1,197,995
38	Department of Housing and Community Development	27,327,884	26,374,675	(953,209)	25,249,134	25,249,134	749,250	0	152,264	26,150,648	901,514
39	Office of Human Rights and Equity Programs	1,921,562	1,466,298	(455,264)	1,877,330	1,877,330	33,009	0	15,000	1,925,339	48,009
40	Department of Transportation	9,775,755	8,604,045	(1,171,710)	9,087,429	9,087,429	751,440	0	105,000	9,943,869	856,440
	Total Community Development	\$80,775,907	\$73,989,714	(\$6,786,193)	\$76,631,409	\$76,631,409	\$3,343,327	\$0	\$911,012	\$80,885,748	\$4,254,339
Nondepartmental											
87	Unclassified Administrative Expenses (Nondepartmental)	\$273,880,983	\$135,200,818	(\$138,680,165)	\$0	\$0	\$0	\$16,414,119	\$122,087,671	\$138,501,790	\$138,501,790
89	Employee Benefits	394,063,873	378,632,990	(15,430,883)	409,652,305	409,652,305	55,346	0	2,209,444	411,917,095	2,264,790
	Total Nondepartmental	\$667,944,856	\$513,833,808	(\$154,111,048)	\$409,652,305	\$409,652,305	\$55,346	\$16,414,119	\$124,297,115	\$550,418,885	\$140,766,580
Total General Fund Direct Expenditures											
		\$1,919,206,074	\$1,660,239,296	(\$258,966,778)	\$1,655,016,336	\$1,655,016,336	\$35,952,247	\$17,914,119	\$140,292,394	\$1,849,175,096	\$194,158,760

¹ As part of the FY 2021 Carryover Review, resources in Agency 77, Office of Strategy Management for Health and Human Services, are redirected to other agencies as the result of a reorganization of strategic policy and planning efforts for the health and human services agencies. Encumbered carryover in Agency 77 is redirected to the agencies that will be responsible for the related services, including \$139,200 that is reflected in Agency 20, Department of Management and Budget, and \$148,284 that is reflected in Agency 79, Department of Neighborhood and Community Services.

FY 2021 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$1,919,206,074	\$1,660,239,296	(\$258,966,778)	\$1,655,016,336	\$1,655,016,336	\$35,952,247	\$17,914,119	\$140,292,394	\$1,849,175,096	\$194,158,760
10015 Economic Opportunity Reserve	45,644,215	(926,048)	(46,570,263)	0	0	46,570,263	0	585,888	47,156,151	47,156,151
10020 Consolidated Community Funding Pool	12,681,743	12,299,085	(382,658)	12,283,724	12,283,724	382,658	0	0	12,666,382	382,658
10030 Contributory Fund	15,267,460	15,260,496	(6,964)	19,493,160	19,493,160	0	0	665,000	20,158,160	665,000
10040 Information Technology	58,063,391	21,761,263	(36,302,128)	0	0	36,302,128	0	23,289,730	59,591,858	59,591,858
Total General Fund Group	\$2,050,862,883	\$1,708,634,092	(\$342,228,791)	\$1,686,793,220	\$1,686,793,220	\$119,207,296	\$17,914,119	\$164,833,012	\$1,988,747,647	\$301,954,427
Debt Service Funds										
20000 Consolidated Debt Service	\$328,661,525	\$327,105,690	(\$1,555,835)	\$335,713,873	\$335,713,873	\$0	\$0	\$4,577,783	\$340,291,656	\$4,577,783
Capital Project Funds										
30000 Metro Operations and Construction	\$82,239,462	\$82,239,462	\$0	\$82,670,850	\$82,670,850	\$0	\$0	\$0	\$82,670,850	\$0
30010 General Construction and Contributions	242,704,976	47,918,274	(194,786,702)	21,054,278	21,054,278	194,786,701	0	43,570,992	259,411,971	238,357,693
30015 Environmental and Energy Program	17,428,219	5,040,979	(12,387,240)	1,298,767	1,298,767	12,387,240	0	18,229,237	31,915,244	30,616,477
30020 Infrastructure Replacement and Upgrades	51,493,582	8,208,670	(43,284,912)	0	0	43,284,912	0	20,326,267	63,611,179	63,611,179
30030 Library Construction	110,348,940	3,636,330	(106,712,610)	0	0	106,712,610	0	0	106,712,610	106,712,610
30040 Contributed Roadway Improvement	40,485,749	2,960,960	(37,524,789)	0	0	37,524,789	0	10,815,865	48,340,654	48,340,654
30050 Transportation Improvements	75,625,208	15,275,923	(60,349,285)	0	0	60,349,285	0	6,848	60,356,133	60,356,133
30060 Pedestrian Walkway Improvements	6,070,070	2,405,178	(3,664,892)	800,000	800,000	3,664,892	0	(4,464,892)	0	(800,000)
30070 Public Safety Construction	378,395,345	48,644,258	(329,751,087)	0	0	329,751,087	0	6,236,654	335,987,741	335,987,741
30090 Pro Rata Share Drainage Construction	3,228,301	170,837	(3,057,464)	0	0	3,057,464	0	2,655,357	5,712,821	5,712,821
30300 Affordable Housing Development and Investment	63,518,021	10,912,512	(52,605,509)	19,670,000	19,670,000	52,605,509	0	5,905,820	78,181,329	58,511,329
30400 Park Authority Bond Construction	184,446,972	16,412,954	(168,034,018)	0	0	168,034,018	0	1,347,937	169,381,955	169,381,955
S31000 Public School Construction	547,751,142	161,836,191	(385,914,951)	203,976,143	203,976,143	0	0	217,116,427	421,092,570	217,116,427
Total Capital Project Funds	\$1,803,735,987	\$405,662,528	(\$1,398,073,459)	\$329,470,038	\$329,470,038	\$1,012,158,507	\$0	\$321,746,512	\$1,663,375,057	\$1,333,905,019
Special Revenue Funds										
40000 County Transit Systems	\$122,868,886	\$107,649,141	(\$15,219,745)	\$137,930,629	\$137,930,629	\$7,746,967	\$0	(\$3,720,473)	\$141,957,123	\$4,026,494
40010 County and Regional Transportation Projects	382,007,665	53,479,678	(328,527,987)	65,943,105	65,943,105	328,415,897	0	30,858,857	425,217,859	359,274,754
40030 Cable Communications	18,986,762	9,433,376	(9,553,386)	10,373,836	10,373,836	2,870,360	4,339,799	49,538	17,633,533	7,259,697
40040 Fairfax-Falls Church Community Services Board	188,436,413	170,519,056	(17,917,357)	184,856,796	184,856,796	10,320,859	0	4,717,432	199,895,087	15,038,291
40045 Early Childhood Birth to 5	32,827,189	25,119,776	(7,707,413)	32,835,596	32,835,596	240,003	0	47,921	33,123,520	287,924
40050 Reston Community Center	11,391,235	7,300,914	(4,090,321)	8,651,779	8,651,779	1,637,924	0	648,508	10,938,211	2,286,432
40060 McLean Community Center	7,078,257	4,806,945	(2,271,312)	6,346,030	6,346,030	505,791	0	45,224	6,897,045	551,015
40070 Burgundy Village Community Center	137,878	7,507	(130,371)	46,806	46,806	79,057	0	1,076	126,939	80,133
40080 Integrated Pest Management Program	3,520,628	1,537,084	(1,983,544)	3,336,239	3,336,239	330,586	0	18,843	3,685,668	349,429
40090 E-911	67,375,308	49,425,400	(17,949,908)	53,465,076	53,465,076	14,701,585	0	223,476	68,390,137	14,925,061
40100 Stormwater Services	255,914,462	74,207,255	(181,707,207)	86,050,738	86,050,738	180,725,919	0	1,586,954	268,363,611	182,312,873
40110 Dulles Rail Phase I Transportation Improvement District	27,457,600	27,456,424	(1,176)	14,466,350	14,466,350	0	0	3,752,400	18,218,750	3,752,400
40120 Dulles Rail Phase II Transportation Improvement District	42,544,976	29,231,743	(13,313,233)	500,000	500,000	0	0	12,813,233	13,313,233	12,813,233
40125 Metrorail Parking System Pledged Revenue	16,953,917	14,087,053	(2,866,864)	14,788,460	14,788,460	2,866,864	0	0	17,655,324	2,866,864
40130 Leaf Collection	2,405,565	2,017,232	(388,333)	2,615,535	2,615,535	14,700	0	3,766	2,634,001	18,466
40140 Refuse Collection and Recycling Operations	21,700,522	19,333,622	(2,366,900)	20,139,769	20,139,769	1,319,017	244,345	92,082	21,795,213	1,655,444
40150 Refuse Disposal	63,430,485	56,385,537	(7,044,948)	53,741,293	53,741,293	5,251,857	171,850	134,086	59,299,086	5,557,793
40170 I-95 Refuse Disposal	19,325,318	8,490,865	(10,834,453)	8,317,216	8,317,216	9,726,092	0	39,310	18,082,618	9,765,402
40180 Tysons Service District	10,902,868	202,621	(10,700,247)	0	0	10,700,247	0	0	10,700,247	10,700,247
40190 Reston Service District	915,248	52,688	(862,560)	0	0	862,560	0	0	862,560	862,560
40300 Housing Trust	25,217,181	6,346,067	(18,871,114)	3,667,191	3,667,191	18,871,113	0	491,029	23,029,333	19,362,142
40330 Elderly Housing Programs	3,299,914	3,231,901	(68,013)	2,435,868	2,435,868	42,920	0	2,154	2,480,942	45,074

FY 2021 CARRYOVER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50000 Federal/State Grants	552,389,644	227,185,839	(325,203,805)	118,138,075	118,138,075	304,068,376	0	89,322,500	511,528,951	393,390,876
50800 Community Development Block Grant	33,445,514	23,573,088	(9,872,426)	5,960,799	5,960,799	9,872,426	0	556,930	16,390,155	10,429,356
50810 HOME Investment Partnerships Grant	6,080,769	3,438,156	(2,642,613)	2,141,854	2,141,854	2,642,613	0	7,966,729	12,751,196	10,609,342
S10000 Public School Operating	3,166,442,898	2,942,658,396	(223,784,502)	3,044,345,859	3,044,345,859	0	0	482,985,088	3,527,330,947	482,985,088
S40000 Public School Food and Nutrition Services	69,386,079	67,271,173	(2,114,906)	86,373,274	86,373,274	0	0	8,009,674	94,382,948	8,009,674
S43000 Public School Adult and Community Education	8,642,222	7,105,275	(1,536,947)	8,401,558	8,401,558	0	0	0	8,401,558	0
S50000 Public School Grants & Self Supporting Programs	125,740,729	63,134,129	(62,606,600)	82,091,763	82,091,763	0	0	53,984,840	136,076,603	53,984,840
Total Special Revenue Funds	\$5,286,826,132	\$4,004,687,941	(\$1,282,138,191)	\$4,057,961,494	\$4,057,961,494	\$913,813,733	\$4,755,994	\$694,631,177	\$5,671,162,398	\$1,613,200,904
TOTAL GOVERNMENTAL FUNDS	\$9,470,086,527	\$6,446,090,251	(\$3,023,996,276)	\$6,409,938,625	\$6,409,938,625	\$2,045,179,536	\$22,670,113	\$1,185,788,484	\$9,663,576,758	\$3,253,638,133
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$39,591,667	\$22,795,144	(\$16,796,523)	\$31,565,173	\$31,565,173	\$0	\$0	\$12,000,770	\$43,565,943	\$12,000,770
60010 Department of Vehicle Services	89,456,595	61,620,081	(27,836,514)	84,177,317	84,177,317	5,241,740	0	250,939	89,669,996	5,492,679
60020 Document Services	10,459,805	9,508,623	(951,182)	9,227,924	9,227,924	354,308	0	23,694	9,605,926	378,002
60030 Technology Infrastructure Services	52,666,082	43,875,092	(8,790,990)	47,774,739	47,774,739	4,132,090	0	8,108,457	60,015,286	12,240,547
60040 Health Benefits	237,785,224	178,948,380	(58,836,844)	176,514,488	176,514,488	0	0	30,398,665	206,913,153	30,398,665
S60000 Public School Insurance	19,142,443	16,155,618	(2,986,825)	19,177,238	19,177,238	0	0	956,518	20,133,756	956,518
S62000 Public School Health and Flexible Benefits	559,053,681	445,477,859	(113,575,822)	567,938,109	567,938,109	0	0	22,675,969	590,614,078	22,675,969
Total Internal Service Funds	\$1,008,155,497	\$778,380,797	(\$229,774,700)	\$936,374,988	\$936,374,988	\$9,728,138	\$0	\$74,415,012	\$1,020,518,138	\$84,143,150
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$112,051,516	\$105,510,529	(\$6,540,987)	\$113,528,060	\$113,528,060	\$6,285,454	\$0	\$313,401	\$120,126,915	\$6,598,855
69020 Sewer Bond Parity Debt Service	32,446,306	25,890,283	(6,556,023)	32,106,606	32,106,606	0	0	0	32,106,606	0
69040 Sewer Bond Subordinate Debt Service	25,437,026	25,213,477	(223,549)	25,689,605	25,689,605	0	0	0	25,689,605	0
69300 Sewer Construction Improvements	131,311,053	81,019,560	(50,291,493)	86,000,000	86,000,000	50,291,493	0	0	136,291,493	50,291,493
69310 Sewer Bond Construction	240,788,824	42,146,512	(198,642,312)	0	0	198,642,312	0	2,814,615	201,456,927	201,456,927
Total Enterprise Funds	\$542,034,725	\$279,780,361	(\$262,254,364)	\$257,324,271	\$257,324,271	\$255,219,259	\$0	\$3,128,016	\$515,671,546	\$258,347,275
TOTAL PROPRIETARY FUNDS	\$1,550,190,222	\$1,058,161,158	(\$492,029,064)	\$1,193,699,259	\$1,193,699,259	\$264,947,397	\$0	\$77,543,028	\$1,536,189,684	\$342,490,425
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$12,335,672	\$11,805,684	(\$529,988)	\$11,826,948	\$11,826,948	\$0	\$0	\$950	\$11,827,898	\$950
70040 Mosaic District Community Development Authority	2,832,300	2,832,300	0	4,882,023	4,882,023	0	0	0	4,882,023	0
Total Agency Funds	\$15,167,972	\$14,637,984	(\$529,988)	\$16,708,971	\$16,708,971	\$0	\$0	\$950	\$16,709,921	\$950
Trust Funds										
73000 Employees' Retirement Trust	\$430,470,264	\$408,748,464	(\$21,721,800)	\$426,470,138	\$426,470,138	\$0	\$0	\$23,370	\$426,493,508	\$23,370
73010 Uniformed Employees Retirement Trust	150,184,046	142,107,678	(8,076,368)	142,615,196	142,615,196	0	0	5,008	142,620,204	5,008
73020 Police Retirement Trust	114,431,686	106,897,411	(7,534,275)	113,665,556	113,665,556	0	0	5,008	113,670,564	5,008
73030 OPEB Trust	24,870,927	11,903,602	(12,967,325)	13,605,968	13,605,968	0	0	0	13,605,968	0
S71000 Educational Employees' Retirement	219,849,097	214,548,356	(5,300,741)	229,223,973	229,223,973	0	0	83,084	229,307,057	83,084
S71100 Public School OPEB Trust	19,994,500	16,957,244	(3,037,256)	16,923,500	16,923,500	0	0	0	16,923,500	0
Total Trust Funds	\$959,800,520	\$901,162,755	(\$58,637,765)	\$942,504,331	\$942,504,331	\$0	\$0	\$116,470	\$942,620,801	\$116,470
TOTAL FIDUCIARY FUNDS	\$974,968,492	\$915,800,739	(\$59,167,753)	\$959,213,302	\$959,213,302	\$0	\$0	\$117,420	\$959,330,722	\$117,420
TOTAL APPROPRIATED FUNDS	\$11,995,245,241	\$8,420,052,148	(\$3,575,193,093)	\$8,562,851,186	\$8,562,851,186	\$2,310,126,933	\$22,670,113	\$1,263,448,932	\$12,159,097,164	\$3,596,245,978
Less: Internal Service Funds ¹	(\$1,008,155,497)	(\$778,380,797)	\$229,774,700	(\$936,374,988)	(\$936,374,988)	(\$9,728,138)	\$0	(\$74,415,012)	(\$1,020,518,138)	(\$84,143,150)
NET EXPENDITURES	\$10,987,089,744	\$7,641,671,351	(\$3,345,418,393)	\$7,626,476,198	\$7,626,476,198	\$2,300,398,795	\$22,670,113	\$1,189,033,920	\$11,138,579,026	\$3,512,102,828

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

FY 2021 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2021 Estimate	FY 2021 Actual	Increase/ (Decrease)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2022 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$1,905,893	\$1,612,038	(\$293,855)	\$1,905,811	\$1,905,811	\$0	\$0	\$17,230	\$1,923,041	\$17,230
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$75,602	\$0	(\$75,602)	\$18,799	\$18,799	\$75,602	\$0	\$0	\$94,401	\$75,602
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$11,456,672	\$4,960,683	(\$6,495,989)	\$6,207,655	\$6,207,655	\$3,558,492	\$0	\$4,749,488	\$14,515,635	\$8,307,980
81060 FCRHA Internal Service	4,272,577	3,176,279	(1,096,298)	2,303,444	2,303,444	416,170	0	(300,000)	2,419,614	116,170
81100 Fairfax County Rental Program	4,404,609	2,818,758	(1,585,851)	794,852	794,852	460,148	0	159,175	1,414,175	619,323
81200 Housing Partnerships	25,648,630	10,344,314	(15,304,316)	0	0	5,472,058	0	29,394,809	34,866,867	34,866,867
81300 RAD-Project-Based Voucher	8,897,730	7,142,051	(1,755,679)	200,770	200,770	4,551	0	36,625	241,946	41,176
81500 Housing Grants and Projects	3,034,314	1,869,784	(1,164,530)	2,742,012	2,742,012	68,063	0	(107,100)	2,702,975	(39,037)
Total Other Housing Funds	\$57,714,532	\$30,311,869	(\$27,402,663)	\$12,248,733	\$12,248,733	\$9,979,482	\$0	\$33,932,997	\$56,161,212	\$43,912,479
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$74,743,131	\$72,825,214	(\$1,917,917)	\$77,036,676	\$79,309,416	\$553,542	\$0	\$4,251,932	\$84,114,890	\$4,805,474
Total Annual Contribution Contract	\$74,743,131	\$72,825,214	(\$1,917,917)	\$77,036,676	\$79,309,416	\$553,542	\$0	\$4,251,932	\$84,114,890	\$4,805,474
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$132,457,663	\$103,137,083	(\$29,320,580)	\$89,285,409	\$91,558,149	\$10,533,024	\$0	\$38,184,929	\$140,276,102	\$48,717,953
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue	\$45,843,130	\$34,273,074	(\$11,570,056)	\$39,610,333	\$39,610,333	\$0	\$0	\$690,939	\$40,301,272	\$690,939
Capital Projects Funds										
80300 Park Capital Improvement	\$22,018,709	\$4,252,993	(\$17,765,716)	\$0	\$0	\$17,765,716	\$0	\$9,248,303	\$27,014,019	\$27,014,019
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$67,861,839	\$38,526,067	(\$29,335,772)	\$39,610,333	\$39,610,333	\$17,765,716	\$0	\$9,939,242	\$67,315,291	\$27,704,958
TOTAL NON-APPROPRIATED FUNDS	\$202,300,997	\$143,275,188	(\$59,025,809)	\$130,820,352	\$133,093,092	\$28,374,342	\$0	\$48,141,401	\$209,608,835	\$76,515,743

ATTACHMENT II:
SUMMARY OF GENERAL FUND RECEIPTS

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Actual	Change from the FY 2021 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$2,898,128,734	\$3,002,075,466	\$3,003,122,258	\$3,005,441,357	\$2,319,099	0.1%
Personal Property Taxes - Current and Delinquent ¹	652,982,430	639,338,332	642,442,012	641,479,707	(962,305)	(0.1%)
Other Local Taxes	535,816,255	489,100,905	522,670,568	547,920,953	25,250,385	4.8%
Permits, Fees and Regulatory Licenses	54,002,649	49,642,908	50,227,871	57,077,280	6,849,409	13.6%
Fines and Forfeitures	10,001,169	11,795,664	5,354,518	5,474,489	119,971	2.2%
Revenue from Use of Money/Property	66,201,313	24,257,799	24,257,799	24,776,135	518,336	2.1%
Charges for Services	70,109,331	83,119,246	32,818,852	33,349,782	530,930	1.6%
Revenue from the Commonwealth and Federal Government ¹	344,430,212	141,634,775	252,168,760	254,544,778	2,376,018	0.9%
Recovered Costs / Other Revenue	15,486,983	16,234,444	14,441,507	18,209,549	3,768,042	26.1%
Total Revenue	\$4,647,159,076	\$4,457,199,539	\$4,547,504,145	\$4,588,274,030	\$40,769,885	0.9%
Transfers In	9,081,414	8,707,781	8,707,781	8,707,781	0	0.0%
Total Receipts	\$4,656,240,490	\$4,465,907,320	\$4,556,211,926	\$4,596,981,811	\$40,769,885	0.9%

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

General Fund Revenues and Transfers In for FY 2021 are \$4,596,981,811, an increase of \$40,769,885, or 0.9 percent, over the *FY 2021 Revised Budget Plan* estimate. The increase compared to the budget estimate is primarily the result of higher than expected Real Estate Tax receipts, Other Local Taxes, Permits, Fees, and Regulatory Licenses, Revenue from the Commonwealth and Federal Government, and Recovered Costs/Other Revenue, partially offset by lower than expected Personal Property Tax collections. The small variance, less than one percent, between estimated and actual revenue collections leaves little flexibility in the event that a large revenue category experiences a significant unanticipated decline late in the fiscal year. This occurred in FY 2020, when revenue categories sensitive to economic conditions decreased significantly in the last quarter of the fiscal year due to the COVID-19 pandemic and actual receipts ended the year below the revenue estimates. Projecting revenues during FY 2021 was challenging due to the volatile and uncertain economic conditions as a result of the pandemic. However, excluding the one-time federal stimulus received in FY 2021, the revenue variance compared to the FY 2021 Adopted Budget Plan estimate was \$19.6 million, or only 0.4 percent.

It should be noted that the County received approximately \$111 million in federal stimulus funds from the American Rescue Plan Act (ARPA) of 2021 to mitigate revenue shortfalls and the negative effects of the pandemic. This revenue was recognized in the *FY 2021 Revised Budget Plan* and appropriated in the General Fund to provide the County flexibility in responding to the effects of the pandemic. FY 2021 General Fund revenues decreased 1.3 percent from the FY 2020 level primarily because the amount of pandemic-related revenue received from the federal government decreased from approximately \$200 million in FY 2020 to approximately \$111 million in FY 2021. Absent this pandemic-related revenue, actual FY 2021 revenue reflects an increase of 0.7 percent over FY 2020.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2022 revenue estimates at this time. Staff will continue to closely monitor economic and health conditions to determine revenue trends.

In FY 2021, some key sources of revenue including Sales Tax collections and Business, Professional, and Occupational License (BPOL) Tax revenue came in much stronger than initially expected. This was primarily the result of several federal stimulus packages intended to prop up the recovery, as well as the structure of the County's economy, which relies heavily on the well-paying Professional and Business Services sector where employees have been able to continue to work from home. On the other hand, the shutdown in many County services for most of the fiscal year had a very significant effect on Charges for Services revenue.

Current economic conditions make revenue forecasting still uncertain. The future course of Fairfax County's economic and revenue outlook is highly dependent upon the course of the virus. According to the Federal Reserve Board's June 16, 2021 statement, "The path of the economy will depend significantly upon the course of the virus. Progress on vaccinations will likely continue to reduce the effects of the public health crisis on the economy, but risks to the economic outlook remain." In the short run, most forecasters expect the economy to boom, largely as a result of unprecedented government stimulus and continued low interest rates. However, the reopening of the economy, consumers' accumulated unspent savings, and government benefits related to the economy appear to have produced inflation in some key sectors. Compared to a year ago, May Consumer Price Index increased 5.4 percent, the largest increase since the period ending August 2008. Most economists still expect inflation to be transitory, but if that proves not to be the case, the Federal Reserve may have to increase interest rates sooner than expected to slow an overheated economy.

The impact of economic conditions on FY 2022 revenue will become more apparent in upcoming months during the fall 2021 revenue review after several months of actual FY 2022 collections have been received. Any necessary FY 2022 revenue adjustments will be made as part of the *FY 2022 Mid-Year Review* or during the *FY 2022 Third Quarter Review*. Because the path of the health crisis as well as consumers' and businesses' responses are uncertain, the economic outlook will be volatile and unpredictable for an extended period of time.

REAL PROPERTY TAXES

REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$2,898,128,734	\$3,002,075,466	\$3,003,122,258	\$3,005,441,357	\$2,319,099	0.1%

Total Real Estate Taxes in FY 2021 are \$3,005,441,357, an increase of \$2,319,099, or 0.1 percent, over the *FY 2021 Revised Budget Plan*. FY 2021 Current Real Estate Taxes are \$2,996,469,432, representing an increase of \$1,381,560 over the *FY 2021 Revised Budget Plan*. This increase is primarily due to lower than projected tax relief and exonerations, partially offset by lower revenue collection rate. The budget estimate included a 99.70 percent collection rate, while the actual FY 2021 collection rate is 99.61 percent. FY 2021 Real Estate Current Tax revenue reflects an increase of 3.7 percent over FY 2020.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

FY 2021 Delinquent Real Estate Tax collections are \$8,971,926, an increase of \$937,540 over the *FY 2021 Revised Budget Plan* estimate.

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$652,982,430	\$639,338,332	\$642,442,012	\$641,479,707	(\$962,305)	(0.1%)

Total Personal Property Taxes in FY 2021 are \$641,479,707, a decrease of \$962,305, or 0.1 percent, from the *FY 2021 Revised Budget Plan*. FY 2021 collections for Current Personal Property Taxes are \$626,664,402, a decrease of \$1,231,952 from the *FY 2021 Revised Budget Plan* estimate. The decrease is primarily due to the lower than expected volume of vehicles and tax levy. Of the total FY 2021 Current Personal Property Tax revenue, \$211.3 million is the portion reimbursed by the Commonwealth of Virginia under the Personal Property Tax Relief Act (PPTRA). A collection rate of 96.23 percent was achieved in FY 2021 on the taxpayer's portion of Personal Property levy compared to the 97.00 percent projected. FY 2021 Personal Property Current Tax revenue reflects a decrease of 1.3 percent from FY 2020 as a result of lower number of vehicles registered in the County.

FY 2021 Delinquent Personal Property Taxes are \$14,815,305, an increase of \$269,647 over the *FY 2021 Revised Budget Plan* estimate.

OTHER LOCAL TAXES

Actual FY 2021 collections for Other Local Taxes are \$547,920,953 a net increase of \$25,250,385, or 4.8 percent, over the *FY 2021 Revised Budget Plan* estimate of \$522,670,568. This increase is primarily due higher than expected Sales Tax, Business, Professional, and Occupational License (BPOL) Taxes License Tax, Recordation and Deed of Conveyance Taxes, and Bank Franchise Tax receipts.

LOCAL SALES TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$191,092,140	\$171,031,788	\$196,489,268	\$200,621,416	\$4,132,148	2.1%

Actual FY 2021 Sales Tax receipts are \$200,621,416, an increase of \$4,132,148, or 2.1 percent, over the *FY 2021 Revised Budget Plan* estimate. During the FY 2021 fall revenue review and at the *FY 2021 Third Quarter Review*, the FY 2021 estimate was increased a total of \$25.5 million based on year-to-date collections, representing growth of 2.8 percent over the FY 2020 level. Total collections increased 5.0 percent compared to actual FY 2020 collections. Staff had originally anticipated that Sales Tax revenue from retail sales would fall considerably due to business breakdowns and the economic recession, but receipts held up well, in large part due to a pandemic-related shift toward online spending.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$173,840,544	\$154,912,776	\$164,374,631	\$171,263,824	\$6,889,193	4.2%

Actual FY 2021 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$171,263,824, an increase of \$6,889,193, or 4.2 percent, over the *FY 2021 Revised Budget Plan* estimate. Little actual data about this revenue category is available until late in the fiscal year because businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts. This makes it a challenging category to forecast. Actual FY 2021 receipts decreased only 1.5 percent from the FY 2020 level. In FY 2021, the combined Consultant and Business Service Occupations categories, which represent almost 45 percent of total BPOL receipts, increased 4.3 percent over the FY 2020 level. The Retail category, which represents almost 17 percent of total BPOL receipts, decreased 10.7 percent in FY 2021. Heavily impacted by the pandemic, the Amusements category decreased 85.1 percent and the Hotels/Motels category declined 65.0 percent.

TRANSIENT OCCUPANCY TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$15,778,992	\$16,443,857	\$6,400,000	\$6,128,150	(\$271,850)	(4.2%)

Actual FY 2021 receipts from the Transient Occupancy Tax are \$6,128,150, a decrease of \$271,850, or 4.2 percent, from the *FY 2021 Revised Budget Plan* estimate. Based on collection trends early in the fiscal year, the FY 2021 revenue estimate was reduced by \$9.5 million as part of the fall revenue review and again by \$0.6 million as part of the *FY 2021 Third Quarter Review*. Due to the impact of the COVID-19 pandemic, the U.S. hotel industry reported significant year-over-year declines and total collections decreased 61.2 percent compared to FY 2020.

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$44,940,753	\$45,639,081	\$44,940,753	\$44,341,942	(\$598,811)	(1.3%)

Actual FY 2021 Consumer Utility Tax revenue is \$44,341,942, a decrease of \$598,811, or 1.3 percent, from the *FY 2021 Revised Budget Plan* estimate. During the *FY 2021 Third Quarter Review*, the estimate was decreased by \$0.7 million, which assumed that the current year's revenues would be the same as FY 2020 actual revenues. The decrease of 1.3 percent compared to FY 2020 is likely due to COVID-19 related business closures.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

BANK FRANCHISE TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$21,259,422	\$23,654,317	\$23,654,317	\$26,706,225	\$3,051,908	12.9%

Actual FY 2021 Bank Franchise Tax revenue is \$26,706,225, an increase of \$3,051,908, or 12.9 percent, over the *FY 2021 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. The Adopted FY 2021 estimate was not adjusted during the year and reflected an 11.3 percent increase compared to the actual FY 2020 receipts. Actual Bank Franchise Tax receipts increased 25.6 percent over the FY 2020 level.

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$38,648,450	\$31,212,155	\$41,238,640	\$51,925,761	\$10,687,121	25.9%

Actual FY 2021 Recordation and Deed of Conveyance Tax revenue is \$51,925,761, an increase of \$10,687,121, or 25.9 percent, over the *FY 2021 Revised Budget Plan*. Based on a strong residential real estate market and a significant increase in refinancing activity driven by record low mortgage rates, as part of the fall 2021 revenue review, revenue estimates were increased \$4.2 million. As part of the *FY 2021 Third Quarter Review*, the estimate was increased by an additional \$5.9 million. Total Recordation and Deed of Conveyance Tax Revenue increased 34.3 percent compared to the FY 2020 level.

REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2021 revenue from the Use of Money and Property is \$24,776,135, an increase of \$518,336, or 2.1 percent, over the *FY 2021 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

INVESTMENT INTEREST

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$64,050,920	\$21,923,617	\$21,923,617	\$22,953,530	\$1,029,913	4.7%

Actual FY 2021 Interest on Investments is \$22,953,530, an increase of \$1,029,913, or 4.7 percent, over the *FY 2021 Revised Budget Plan* estimate primarily as a result of higher than projected average portfolio size. Annual revenue in this category is based on a combination of factors including the average portfolio size, average yield, and the percent of interest earnings attributable to the General Fund in FY 2021. The actual FY 2021 average portfolio of \$3,719.3 million earned a yield of 0.72 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 80.57 percent.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

PERMITS, FEES AND REGULATORY LICENSES

PERMITS, FEES AND REGULATORY LICENSES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$54,002,649	\$49,642,908	\$50,227,871	\$57,077,280	\$6,849,409	13.6%

Actual FY 2021 revenue from Permits, Fees and Regulatory Licenses is \$57,077,280, an increase of \$6,849,409, or 13.6 percent, over the *FY 2021 Revised Budget Plan* estimate. This increase is primarily the result of higher than projected revenue from Land Development Services (LDS) Building and Inspection fees due to increased number of residential permits and inspections, partially offset by a decline in commercial volume. Actual FY 2021 LDS revenue is \$47.0 million, an increase of 9.5 percent over the FY 2020 level, reflecting renewed strength in the housing market.

FINES AND FORFEITURES

FINES AND FORFEITURES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$10,001,169	\$11,795,664	\$5,354,518	\$5,474,489	\$119,971	2.2%

Actual FY 2021 revenue from Fines and Forfeitures is \$5,474,489, an increase of \$119,971, or 2.2 percent, from the *FY 2021 Revised Budget Plan* estimate. This increase is primarily due to higher than projected receipts from Parking Violation fines and General District Court fines.

The FY 2021 budget estimate was decreased \$3.9 million during the fall revenue review and an additional \$2.6 million during the *FY 2021 Third Quarter Review* based on year-to-date actual receipts. This category was strongly impacted by the COVID-19 related closures.

CHARGES FOR SERVICES

CHARGES FOR SERVICES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$70,109,331	\$83,119,246	\$32,818,852	\$33,349,782	\$530,930	1.6%

Actual FY 2021 revenue from Charges for Services is \$33,349,782, a net increase of \$530,930, or 1.6 percent, over the *FY 2021 Revised Budget Plan* estimate. This increase is primarily due to higher than projected Clerk fee revenue as a result of increased number of home sales and refinances and higher than expected EMS Transport fee revenue.

The FY 2021 budget estimate was decreased \$26.6 million during the fall revenue review and an additional \$23.7 million during the *FY 2021 Third Quarter Review*. By far the largest reduction was

FY 2021 Carryover Review

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

associated with School-Age Child Care revenues which were reduced from \$44.1 million in the Adopted Budget to \$3.0 million at the *FY 2021 Third Quarter Review*. Other user fee categories that were reduced due to COVID-19 include EMS Transport Fees, Court Maintenance and Court Security fees, Parking Garage fees, Adult Day Care fees, and Clinical fees, among others.

Total Charges for Services revenue collections decreased 52.4 percent compared to the FY 2020 level.

RECOVERED COSTS / OTHER REVENUE

RECOVERED COSTS / OTHER REVENUE

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$15,486,983	\$16,234,444	\$14,441,507	\$18,209,549	\$3,768,042	26.1%

Actual FY 2021 Revenue from Recovered Costs/Other Revenue is \$18,209,549, a net increase of \$3,768,042, or 26.1 percent, over the *FY 2021 Revised Budget Plan* estimate. The increase is primarily due to one-time miscellaneous revenue available as a result of the Mosaic District bond refunding savings transferred to the General Fund in FY 2021.

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT ¹

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2021 Actual	Increase/ (Decrease)	Percent Change
\$344,430,212	\$141,634,775	\$252,168,760	\$254,544,778	\$2,376,018	0.9%

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

Actual FY 2021 Revenue from the Commonwealth and Federal Government is \$254,544,778, a net increase of \$2,376,018, or 0.9 percent, over the *FY 2021 Revised Budget Plan* estimate. The County received approximately \$111.4 million in stimulus funds from the American Rescue Plan Act (ARPA) of 2021 to mitigate revenue shortfalls and the negative effects of the pandemic. This revenue was recognized and appropriated in the General Fund to provide the County flexibility in responding to the ongoing crisis.

ATTACHMENT III:

**SUMMARY OF SIGNIFICANT GENERAL FUND
EXPENDITURE VARIANCES**

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2021 was \$258,966,778. Excluding the remaining balances of the CARES Coronavirus Relief Fund and the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), the General Fund variance was \$136,700,732. Of this amount, \$35.95 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment. It should be noted that the expenditure variances were higher than typical in FY 2021 as a result of the COVID-19 pandemic, and agencies were directed to fill only critical positions.

Agency 02, Office of the County Executive

\$1,341,024

The agency balance of \$1,341,024 is 18.7 percent of the FY 2021 approved funding level. Of this amount, \$823,180 is included as encumbered carryover in FY 2022, mainly associated with the Climate Adaptation and Resilience Plan and One Fairfax initiatives. The remaining balance of \$517,844 is primarily attributable to savings in Personnel Services associated with positions that were vacant throughout the year.

Agency 08, Facilities Management Department

\$4,705,140

The agency balance of \$4,705,140 is 7.5 percent of the FY 2021 approved funding level. Of this amount, \$4,668,943 is included as encumbered carryover in FY 2022. The remaining balance of \$36,197 is attributable to savings of \$278 in Personnel Services, \$52,371 in Operating Expenses and \$407 in Capital Equipment. These savings are partially offset by \$16,859 in lower than anticipated Recovered Costs.

Agency 12, Department of Procurement and Material Management

\$1,288,305

The agency balance of \$1,288,305 is 15.2 percent of the FY 2021 approved funding level. Of this amount, \$990,884 is included as encumbered carryover in FY 2022 mainly associated with safety and other needed improvements for the Logistics Services Center and electronic solicitation implementation. The remaining balance of \$297,422 is primarily attributable to savings in Personnel Services generated by vacant positions.

Agency 15, Office of Elections

\$674,018

The agency balance of \$674,018 is 8.6 percent of the FY 2021 approved funding level. Of this amount, \$168,733 is included as encumbered carryover in FY 2022 mainly associated with office supplies and equipment. In addition, \$500,000 in unencumbered carryover is included to fund licensing and updates to the current voting system and software updates to electronic pollbooks. The remaining balance of \$5,285 is primarily attributable to a decrease in the amount of funding required for the June Election.

Agency 17, Office of the County Attorney

\$935,967

The agency balance of \$935,967 is 10.7 percent of the FY 2021 approved funding level. Of this amount, \$922,137 is included as encumbered carryover in FY 2022 mainly associated with professional legal services, including legal expenses associated with collective bargaining. The remaining balance of \$13,830 is primarily attributable to a small balance in litigation expenses.

Agency 26, Capital Facilities

\$2,265,124

The agency balance of \$2,265,125 is 14.4 percent of the FY 2021 approved funding level. Of this amount, \$497,126 is included as encumbered carryover in FY 2022. The remaining balance of \$1,767,999 is primarily attributable to savings of \$871,638 in Personnel Services due to vacancies, \$447,021 in Operating Expenses, and \$449,339 surplus in Recovered Costs.

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Agency 31, Land Development Services

\$2,723,372

The agency balance of \$2,723,372 is 8.7 percent of the FY 2021 approved funding level. Of this amount, \$889,988 is included as encumbered carryover in FY 2022. The remaining balance of \$1,833,384 is primarily attributable to savings of \$1,687,070 in Personnel Services related to vacancies, \$35,464 in Operating Expenses, and \$110,850 surplus in Recovered Costs.

Agency 35, Department of Planning and Development

\$2,553,280

The agency balance of \$2,553,280 is 16.8 percent of the FY 2021 approved funding level. Of this amount, \$1,065,495 is included as encumbered carryover in FY 2022 primarily for consulting services supporting the Zoning Ordinance (ZMOD) project. The remaining balance of \$1,487,785 is primarily attributable to extended vacancies and reduced Operating Expenses spending during the COVID-19 pandemic.

Agency 40, Department of Transportation

\$1,171,710

The agency balance of \$1,171,710 is 12.0 percent of the FY 2021 approved funding level. Of this amount, \$751,440 is included as encumbered carryover in FY 2022, primarily for contracted studies and consulting; Washington Metropolitan Area Transit Authority (WMATA) Smart Benefits; purchase of Yield to Pedestrian Signs, Rectangular Rapid Flashing Beacon maintenance; contracted Virginia Department of Transportation (VDOT) mowing; and training and recruitment requirements. The remaining balance of \$420,270 includes \$233,160 in Personnel Services savings resulting from managing vacancies, \$184,438 in additional recovered costs and \$2,672 in savings from Operating Expenses.

Agency 51, Park Authority

\$1,786,169

The agency balance of \$1,786,170 is 6.3 percent of the FY 2021 approved funding level. Of this amount, \$193,372 is included as encumbered carryover in FY 2022. The remaining balance of \$1,592,798 is primarily attributable to savings of \$2,755,712 in Personnel Expenses associated with salary vacancies, \$444,458 in Operating Expenses and \$1,293 in Capital Equipment, partially offset by \$1,608,666 in lower than expected Recovered Costs due to position vacancies. In order to mitigate the fiscal impact of the pandemic, the Park Authority implemented strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant.

Agency 52, Fairfax County Public Library

\$2,156,929

The agency balance of \$2,156,929 is 7.1 percent of the FY 2021 approved funding level. Of this amount, \$110,992 is included as encumbered carryover in FY 2022 mainly associated with software and equipment expenses. In addition, \$400,000 in unencumbered carryover is included to support loose materials for the Lorton Library renovation. The facility is planned to reopen in the summer of FY 2022. The remaining balance of \$1,645,937 is primarily attributable to Personnel Services savings associated with COVID-related disruptions to normal operations and library branch closures, which resulted in decreased expenses.

Agency 57, Department of Tax Administration

\$1,179,135

The agency balance of \$1,179,135 is 4.3 percent of the FY 2021 approved funding level. Of this amount, \$744,444 is included as encumbered carryover in FY 2022. The remaining balance of \$434,691 is primarily attributable to position vacancies.

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GENERAL FUND EXPENDITURE VARIANCE

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Agency 67, Department of Family Services

\$10,475,005

The agency balance of \$10,475,005 is 7.2 percent of the FY 2021 approved funding level. Of this amount, \$1,031,699 is included as encumbered carryover in FY 2022. The remaining balance of \$9,443,306 is attributable to savings of \$1,289,510 in Personnel Services as well as savings of \$8,483,733 in Operating Expenses due primarily to a lower number of clients and expenditures within the Children's Services Act (CSA) program, Home Based Care (HBC), and Adoption/Foster Care subsidies which were exacerbated by the COVID-19 pandemic and an agency-wide effort to minimize discretionary expenditures, offset by a balance of \$329,937 in Work Performed for Others (WPFO).

Agency 70, Department of Information Technology

\$888,299

The agency balance of \$888,299 is 2.3 percent of the FY 2021 approved funding level. Of this amount, \$300,153 is included as encumbered carryover in FY 2022, primarily for enterprise business intelligence solutions, IT system stability, IT security testing, geographic information systems (GIS), contracted IT technician support, Open Text implementation for the Office of Human Rights and Equity Programs, computer equipment, and office supplies. The remaining balance of \$588,146 is attributable to \$549,969 in Personnel Services savings resulting from vacancies and \$38,177 in Operating Expenses savings.

Agency 71, Health Department

\$19,988,312

The agency balance of \$19,988,312 is 29.5 percent of the FY 2021 approved funding level. Of this amount, \$4,027,843 is included as encumbered carryover in FY 2022. The remaining balance of \$15,960,469 is attributable to savings of \$9,834,623 in Personnel Services due to expenses transferred to the Coronavirus Relief Fund or other grants; savings of \$6,097,622 in Operating Expenses due to reduced operating expenditures resulting from limited clinical, laboratory (unrelated to COVID-19), and school health services, as well as more than \$2,700,000 transferred to the Coronavirus Relief Fund, FEMA, or other grants; and \$28,225 in Capital Equipment due to savings in the final purchase price of equipment.

Agency 77, Office of Strategy Management for Human Services

\$669,164

The agency balance of \$669,164 is 20.8 percent of the FY 2021 approved funding level. Of this amount, \$308,484 is included as encumbered carryover in FY 2022 mainly associated with the Health and Human Services Facility Master Plan Study and Youth Survey related services. The remaining balance of \$360,680 is primarily attributable to Personnel Services savings generated by holding positions vacant.

An organizational review of the functions provided by the Office of Strategy Management for Human Services determined that operational efficiencies could be generated by consolidating the functions of this agency with other county agencies. As part of the *FY 2021 Carryover Review*, the budget, encumbered carryover and positions associated with Agency 77, Office of Strategy Management for Human Services, are moving to Agency 02, Office of the County Executive, Agency 11, Human Resources, Agency 13, Office of Public Affairs, Agency 20, Department of Management and Budget, Agency 30, Department of Economic Initiatives, Agency 70, Department of Information Technology, Agency 71, Health Department, Agency 79, Neighborhood and Community Services, and Fund 40040, Fairfax Falls Church Community Services Board.

Agency 79, Department of Neighborhood and Community Services

\$17,764,634

The agency balance of \$17,764,634 is 20.7 percent of the FY 2021 approved funding level. Of this amount, \$3,668,882 is included as encumbered carryover in FY 2022. The remaining balance of \$14,095,752 is attributable

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GENERAL FUND EXPENDITURE VARIANCE

Attachment III

to \$9,973,438 in Personnel Services savings primarily due to the ongoing impact of the COVID-19 pandemic which has resulted in the temporary closure of NCS facilities and the School Age Child Care program as well as the cancellation of various programs which were not offered in the summer of 2020; savings of \$6,894,045 in Operating Expenses primarily due to reduced operations as a result of the COVID-19 pandemic; a small remaining balance of \$2,752 in Capital Equipment; and a balance of \$2,774,483 in Work Performed for Others due to lower than anticipated reimbursements in Human Services Transportation which were also impacted by the COVID-19 pandemic.

Agency 80, Circuit Court

\$562,853

The agency balance of \$562,853 is 4.5 percent of the FY 2021 approved funding level. Of this amount, \$257,529 is included as encumbered carryover in FY 2022. The remaining balance of \$305,324 is primarily attributable to \$297,243 savings in Personnel Services and \$8,081 in Operating Expenses.

Agency 81, Juvenile and Domestic Relations District Court

\$1,736,275

The agency balance of \$1,736,275 is 6.7 percent of the FY 2021 approved funding level. Of this amount, \$147,313 is included as encumbered carryover in FY 2022. The remaining balance of \$1,588,962 is primarily attributable to savings of \$1,302,311 in Personnel Services and \$286,651 in Operating Expenses. These savings were generated by deferring all non-critical expenses and managing position vacancies.

Agency 82, Office of the Commonwealth's Attorney

\$1,185,595

The agency balance of \$1,185,595 is 18.8 percent of the FY 2021 approved funding level. Of this amount, \$1,104,020 is included as encumbered carryover in FY 2022. The remaining balance of \$81,575 is primarily attributable to savings of \$76,316 in Personnel Services and \$5,259 in Operating Expenses.

Agency 85, General District Court

\$730,193

The agency balance of \$730,193 is 16.1 percent of the FY 2021 approved funding level. Of this amount, \$62,016 is included as encumbered carryover in FY 2022. The remaining balance of \$668,177 is primarily attributable to \$501,812 in Personnel Services due to vacancy savings and \$166,365 due to savings in Operating Expenses.

Agency 87, Unclassified Administrative Expenses, ARPA CSLFRF Fund

\$111,447,319

The agency balance of \$111,447,319 is 100.0 percent of the FY 2021 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

Agency 87, Unclassified Administrative Expenses, CARES Relief Fund

\$10,818,727

The stimulus fund balance of \$10,818,727 is 7.5 percent of the FY 2021 approved funding level. This total balance will remain in Agency 87, Unclassified Administrative Expenses, to support the County's public health response, County residents requiring assistance for basic needs, medical isolation programs for vulnerable residents and to provide personal protective equipment sanitation supplies.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 87, Unclassified Administrative Expenses, Reserves

\$16,414,119

The agency balance of \$16,414,119 is 91.7 percent of the FY 2021 approved funding level. Of this amount, \$16,235,744 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic. The remaining balance of \$178,375, which is associated with balances in the Gang Prevention Reserve, is included as unencumbered carryover and reallocated to support gang prevention programs in other agencies.

Agency 89, Employee Benefits

\$15,430,883

The agency balance of \$15,430,883 is 3.9 percent of the FY 2021 approved funding level. Of this amount, \$55,346 is included as encumbered carryover in FY 2022. The remaining balance of \$15,375,537 is primarily attributable to savings in employer contributions to the three retirement systems, health insurance, and FICA.

Agency 90, Police Department

\$7,563,985

The agency balance of \$7,563,985 is 3.4 percent of the FY 2021 approved funding level. Of this amount, \$3,779,903 is included as encumbered carryover in FY 2022. The remaining balance of \$3,784,082 is primarily attributable to savings of \$1,855,727 in Personnel Services, \$1,840,095 in Operating Expenses, and \$88,260 in higher than projected Work Performed for Others (WPFO) billings to other agencies.

Agency 91, Office of the Sheriff

\$8,569,901

The agency balance of \$8,569,901 is 11.6 percent of the FY 2021 approved funding level. Of this amount, \$2,322,768 is included as encumbered carryover in FY 2022. The remaining balance of \$6,247,133 is primarily attributable to savings of \$5,036,661 in Personnel Services, \$1,075,667 in Operating Expenses, and \$134,805 in Capital Equipment. These savings were generated by deferring all non-critical expenses and programs as a result of the pandemic, as well as managing position vacancies.

Agency 92, Fire and Rescue Department

\$6,062,174

The agency balance of \$6,062,174 is 2.7 percent of the FY 2021 approved funding level. Of this amount, \$4,981,123 is included as encumbered carryover in FY 2022. The remaining balance of \$1,081,051 is primarily attributable to savings of \$839,934 in Personnel Services due to vacancy savings, \$213,816 in Operating Expenses, and \$27,301 in Capital Equipment.

Agency 93, Office of Emergency Management

\$1,003,550

The agency balance of \$1,003,550 is 37.8 percent of the FY 2021 approved funding level. Of this amount, \$679,532 is included as encumbered carryover in FY 2022. The remaining balance of \$324,018 is primarily attributable to savings of \$165,773 in Personnel Services and \$158,245 in Operating Expenses as a result of suspending training and travel for staff during the pandemic.

Agency 97, Department of Code Compliance

\$540,319

The agency balance of \$540,319 is 11.2 percent of the FY 2021 approved funding level. Of this amount, \$1,891 is included as encumbered carryover in FY 2022. The remaining balance of \$538,428 is primarily attributable to savings

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GENERAL FUND EXPENDITURE VARIANCE

Attachment III

of \$312,787 in Personnel Services associated with position vacancies and \$225,641 in Operating Expenses due to reduced spending during the COVID-19 pandemic.

ATTACHMENT IV:

**EXPLANATION OF
GENERAL FUND UNENCUMBERED**

GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

A total of \$17.9 million for General Fund unencumbered items is required as part of the *FY 2021 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the FY 2022 funding level. Details are included in the write-ups, which follow:

Agency 15, Office of Elections

\$500,000

Funding of \$500,000 is required for the Office of Elections to support state mandated updates to the current voting system which are scheduled to occur in July 2021 at an estimated cost of \$300,000. The remaining funds are necessary to replace electronic pollbooks that are not compatible with current certified software that must be upgraded by August 2021, prior to the November 2021 election.

Agency 52, Fairfax County Public Library

\$400,000

Funding of \$400,000 is required to support loose materials, including furniture, computers, technology, and materials, for the Lorton Library renovation not included in the Capital Improvement Program operational cost. The branch closed in April 2020 and is now scheduled to re-open in the summer of FY 2022.

Agency 79, Department of Neighborhood and Community Services

\$600,000

Funding of \$600,000 in Agency 79, Department of Neighborhood and Community Services, is associated with the Health and Human Services Innovation Fund, which encourages the development of new and innovative approaches that transform nonprofit service delivery practices, create entrepreneurial venues that support their mission, or foster the utilization of technology to improve customer outcomes.

Agency 87, Unclassified Administrative Expenses

\$16,414,119

Funding of \$16,414,119 is required in unencumbered carryover in Agency 87, Unclassified Administrative Expenses. Of this amount, \$16,235,744 is associated with the re-appropriation of the unspent balance of the Reserve for Coronavirus Pandemic, which will continue to provide a funding source for costs associated with the County's pandemic response that are not eligible to be charged against other funding sources. The remaining balance of \$178,375 is associated with the Gang Prevention Reserve, which was approved by the Board of Supervisors as part of the *FY 2017 Carryover Review* to provide better education, prevention, enforcement, and coordination in responding to gangs. It should be noted that the \$178,375 balance in the Gang Prevention Reserve is reallocated from Agency 87 to the agencies implementing these programs as part of the *FY 2021 Carryover Review*.

ATTACHMENT V:
FEDERAL/STATE GRANT FUND

FEDERAL/STATE GRANT FUND

Attachment V

As part of the *FY 2021 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$393,390,876 from \$118,138,075 to \$511,528,951. Of this amount, \$89,322,500 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Transportation, Department of Family Services, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, Office of the Sheriff, Fire and Rescue Department, Emergency Preparedness, and funding associated with COVID-19 pandemic. In addition, an increase of \$304,068,376 represents the carryover of unexpended FY 2021 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$9,369,235. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$6,298,475 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by decreases of \$690,201 associated with the Local Cash Match requirements for new awards in the Department of Family Services, Department of Neighborhood and Community Services, and the Police Department, and \$439,634 for FY 2022 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased by \$348,733,283 from \$113,705,421 to \$462,438,704. This increase includes \$85,121,905 associated with adjustments to existing, supplemental, and new grant awards and \$263,611,378 in revenues anticipated to be received in FY 2022 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$4,432,654, representing the new Local Cash Match requirements anticipated in FY 2022. The FY 2022 Revised Local Cash Match totals \$16,208,797, an increase of \$11,776,143 over the FY 2022 Adopted level of \$4,432,654. This increase includes \$5,477,668 in unexpended agency Local Cash Match, \$5,132,207 in the Local Cash Match reserve grant, \$458,915 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$707,353 in remaining FY 2021 Local Cash Match that was not appropriated to grants.

An amount of \$8,377,264 reflects revenues and expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. The residual Local Cash Match associated with the closeouts totaling \$458,915 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

As a result of the above adjustments, the Fund 50000 fund balance is \$742,264, a decrease of \$1 from the FY 2021 Revised Budget Plan total of \$742,265.

FEDERAL/STATE GRANT FUND

Attachment V

GRANT CLOSE OUTS

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

Department of Housing and Community Development

- 1380009-2019 - Shelter Plus Care #1C - VA0101L3G011912
- 1380011-2018 - Shelter Plus Care #10C - VA0145L3G011810
- 1380012-2018 - Shelter Plus Care #9C - VA0100L3G011811

Department of Transportation

- 1400022-2018 - Employer Outreach Program
- 1400022-2020 - Employer Outreach Program
- 1400050-2012 - Route 50 Pedestrian Improvements
- 1400052-2012 - Route 50-Allen Street Intersection
- 1400053-2012 - Route 50-Woodlawn Intersection
- 1400055-2012 - Route 50-Cedar-Allen Southwest
- 1400056-2012 - Route 50-Graham-Wayne Southwest
- 1400057-2012 - Route 50-Woodlawn-Church
- 1400058-2012 - Route 50-Wescott-Annandale
- 1400059-2012 - Route 50-Annandale-Cher
- 1400060-2012 - Route 50-Meadow-Linden
- 1400061-2012 - Route 50-South Street-Aspen Lane
- 1400062-2012 - Route 50-Pat Henry-Olin Drive
- 1400096-2013 - Isaac New West Road
- 1400108-2013 - Chain Bridge Rd Walkway (TMSAMS)
- 1400111-2013 - Madrillon Road Walkway (TMSAMS)
- 1400114-2013 - Leesburg Pk/Tyco/Westwood Ctr (TMSAMS)
- 1400115-2013 - Gallows Rd/Gallows Branch (TMSAMS)
- 1400119-2013 - International Dr/Tysons Blvd (TMSAMS)
- 1400130-2013 - Georgetown Pike Trail
- 1400132-2014 - Mason Neck Trail

Department of Family Services

- 1670002-2020 - Violence Against Women Act
- 1670003-2020 - Domestic Violence Prevention and Services Grant
- 1670004-2018 - Workforce Innovation and Opportunity Act - Adult
- 1670005-2018 - Workforce Innovation and Opportunity Act - Youth
- 1670006-2018 - Workforce Innovation and Opportunity Act - Dislocated Worker
- 1670008-2020 - Employment and Training
- 1670010-2020 - INOVA Health System
- 1670017-2020 - Long Term Care Ombudsman

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- 1670018-2020 - Homemaker/Fee for Service
- 1670021-2020 - Care Coordination
- 1670022-2020 - Family Caregiver Support
- 1670023-2020 - Independent Living
- 1670024-2018 - Foster & Adoptive Parent Training
- 1670024-2020 - Foster & Adoptive Parent Training
- 1670082-2020 - VOCA Victim Services Grant Program
- 1670084-2019 - SOC Expansion & Sustainability Coop/Bringing SOC to Scale in Virginia
- 1670084-2020 - SOC Expansion & Sustainability Coop/Bring System of Care to Scale in Virginia
- 1670093-2019 - VECF Preschool Development Grant Pilot Initiative
- 1670094-2019 - Senior Community Service Employment Program

Health Department

- 1710001-2020 - Immunization Action Plan
- 1710002-2018 - Women Infant and Children Grant
- 1710004-2019 - Tuberculosis Grant
- 1710005-2020 - Public Health Emergency Preparedness and Response
- 1710008-2019 - STD & Hepatitis Control & Prevention
- 1710008-2020 - Sexually Transmitted Diseases, Hepatitis B and HIV Testing
- 1710013-2019 - Maternal, Infant, and Early Childhood Home Visiting Program
- 1710018-2019 - Tobacco Use Control
- 1710032-2020 - Immunization Action Plan - Pan Flu Grant
- 1710035-2019 - Laboratory HIV Testing
- 1710037-2019 - Preventing & Controlling STDs, HIV and HCV
- 1710039-2019 - Neonatal Abstinence Syndrome Outreach

Fairfax-Falls Church Community Services Board

- 1760004-2019 - Regional Discharge Assistance Program
- 1760005-2018 - Regional Mental Health Crisis Stabilization
- 1760006-2017 - Mental Health Recovery
- 1760006-2018 - Mental Health Recovery
- 1760006-2019 - Mental Health Recovery Services
- 1760006-2020 - Mental Health Recovery Services - Fairfax
- 1760018-2020 - Regional Mental Health Transformation Forensic Planner
- 1760025-2018 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760025-2019 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760025-2020 - Regional Education, Assessment, Crisis Services & Habilitation (REACH)
- 1760027-2020 - Regional Mental Health Deaf Services
- 1760028-2019 - Regional Suicide Prevention
- 1760028-2020 - Regional Suicide Prevention
- 1760035-2017 - Regional DV Children's Crisis Stabilization
- 1760035-2018 - Regional DV Children's Crisis Stabilization
- 1760035-2020 - Regional DV Youth Crisis Stabilization

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FEDERAL/STATE GRANT FUND

Attachment V

- 1760042-2017 - Regional Community Support Center
- 1760042-2018 - Regional Community Support Center
- 1760042-2019 - Regional Community Support Center
- 1760050-2019 - Regional Substance Use Disorder - Detoxification Services
- 1760050-2020 - Regional Substance Use Disorder - Detoxification Services
- 1760059-2020 - Regional SUD STEP-VA, Community Crisis Response & Detox Services
- 1760066-2020 - STEP-VA Regional Children's Mobile Crisis

Department of Neighborhood and Community Services

- 1790003-2020 - Youth Smoking Prevention
- 1790022-2020 - Head Start Program
- 1790023-2020 - Early Head Start Program
- 1790024-2020 - Early Head Start CCP & Expansion
- 1790026-2020 - Infant and Toddler Connection (ITC)
- 1790027-2020 - Head Start USDA - Greater Mount Vernon
- 1790028-2020 - Early Head Start USDA - Greater Mount Vernon
- 1790029-2020 - Early Head Start CCP & Expansion USDA - Greater Mount Vernon
- 1790032-2020 - USDA (CACFP) At-Risk Centers - School Year Program - VDOE
- 1790033-2020 - Virginia Infant & Toddler Specialist Network
- 1790034-2020 - Virginia Quality Rating and Improvement System
- 1790038-2020 - 2020 Census - Local Outreach Initiatives

Circuit Court and Records

- 1800003-2020 - Virginia Circuit Court Records Preservation Program

Juvenile and Domestic Relations District Court

- 1810014-2018 - Byrne JAG - Juvenile Diversion & Community Corrections Evaluation

General District Court

- 1850000-2020 - Comp Community Correction Act

Police Department

- 1900007-2020 - Victim Services Grant
- 1900008-2020 - Someplace Safe
- 1900013-2020 - DMV Highway Safety - Alcohol Enforcement
- 1900014-2020 - JAG FCPD Equipment
- 1900023-2020 - DMV Highway Safety - Pedestrian/Bicycle Enforcement
- 1900024-2020 - DMV Highway Safety - Speeding Enforcement
- 1900031-2020 - DMV Police DWI Selective Enforcement

FY 2021 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

Emergency Preparedness

- 1HS0012-2019 - Emergency Management Performance Grant (OEM)
- 1HS0031-2017 - NCR Regional Planning (OEM)
- 1HS0035-2017 - NCR Training and Exercise Support (OEM)
- 1HS0039-2018 - Intelligence Analysis (PD)
- 1HS0043-2018 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0045-2017 - NIMS Compliance (OEM)
- 1HS0078-2018 - Geospatial Data Exchange (GDX) and CAD2GIS (DIT)
- 1HS0085-2018 - SHSP Unmanned Aerial System (OEM)
- 1HS0088-2019 - Mobile Automated Fingerprint Identification System (PD)

COVID-19 Funding

- 1CV6701-2019 - WIOA Rapid Response
- 1CV6705-2020 - Domestic Violence Prevention and Services Grant - CARES Act
- 1CV6712-2021 - City of Manassas Park Reskilling & Transition Program

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

\$5,919,096

An increase of \$5,919,096 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- An increase of \$370,096 to both revenues and expenditures is included for the Old Courthouse Road Safe Routes to School Grant, 1400138-2015, as a result of a revised award from the Virginia Department of Transportation. This funding supports the installation of missing segments of sidewalk along Old Courthouse Road to Westbriar Elementary School, including curb and gutter ramps as needed. There are no positions associated with this grant. The Local Cash Match requirement is funded in Fund 40010, County and Regional Transportation Projects.
- An increase of \$59,000 to both revenues and expenditures is included for the Van Dorn Street Bike and Pedestrian Improvements Grant, 1400141-2016, as a result of new funding from the Virginia Department of Transportation. Funding will support expenses for bike and pedestrian improvements in the vicinity of the Van Dorn Metrorail Station. There are no positions associated with this grant and no adjustment to the existing local funding match of \$200,000 in Fund 40010, County and Regional Transportation Projects.
- An increase of \$5,490,000 to both revenues and expenditures is included for the Monument Drive Parking Garage and Transit Center Grant, 1400148-2019, as a result of the receipt of additional funding from the Virginia Department of Transportation. Funding will support the construction of a commuter garage to complement and enhance the Interstate 66 (I-66) widening effort. There are no positions associated with this award and no Local Cash Match is required.

FY 2021 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

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 Transportation is \$148,880,982.

Department of Family Services

\$477,700

An increase of \$477,700 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustment:

- An increase of \$477,700 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2022. This funding, as a result of a Title IV-E award through the Virginia Department of Social Services, enables the enhancement of pre-service training, in-home support, and recruiting of agency-approved foster care providers and adoptive parents. The required Local Cash Match of \$229,675 is available from the Anticipated Local Cash Match reserve. The grant period extends from June 1, 2021, through May 31, 2022. No positions are associated with this award.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Family Services is \$12,546,204.

Fairfax-Falls Church Community Services Board

\$10,794,077

An increase of \$10,794,077 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$3,471,876 to both revenues and expenditures was appropriated for the Regional Educational, Assessment, Crisis Services and Habilitation (REACH) Grant, 1760025-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support mobile crisis services, alternative placements, and short-term crisis stabilization to divert individuals from unnecessary institutionalization. The funding period is July 1, 2021, through June 30, 2022. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$868,144 to both revenues and expenditures was appropriated for the Regional MH Other Grant, 1760041-2022, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for acute care, discharge assistance, crisis stabilization, and community support services designed to prevent institutional placements and transition individuals from institutional placements into the community. The grant period extends from July 1, 2021, to June 30, 2022. These funds will continue to support 7/7.0 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.
- An increase of \$1,472,333 to both revenues and expenditures was appropriated for the Systems Transformation, Excellence, and Performance (STEP-VA) Grant, 1760055-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant funds services implementing same day access to services, installing primary care screening, and youth outpatient services for individuals served by the Fairfax-Falls Church Community Services

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Board. The grant period is from July 1, 2021, to June 30, 2022. Funding will continue to support 10/10.0 FTE grant positions as well as 5/5.0 FTE new grant positions for a total of 15/15.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.

- An increase of \$83,333 to both revenues and expenditures was appropriated for the VA State Opioid Response (SOR) Prevention grant, 1760057-2021, 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, 2020 to September 29, 2021. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$3,208,006 to both revenues and expenditures is included for the STEP-VA Regional Mental Health Children's Mobile Crisis Grant, 1760066-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). DBHDS provides funds for the state's system transformation and enhancement initiative (STEP-VA) to expand mobile crisis response for individuals with co-occurring developmental disabilities and mental health needs. These services provide crisis intervention for individuals at-risk of homelessness, incarceration, hospitalization, and/or danger to self or others. The grant period is from July 1, 2021, to June 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$1,294,600 to both revenues and expenditures is included for the Regional Mental Health STEP-VA Clinician's Crisis Dispatch/Crisis Call Center Grant, 1760074-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Funding supports a Regional 988 Crisis Call Center as part of the Virginia Systems Transformation, Enhancement and Performance Initiative (STEP-VA). This Regional Call Center will provide individuals with real-time access to crisis counselors 24/7 through telephonic, text, and chat options; crisis triage and assessment; provide service coordination and/or connect individuals with Regional and Local emergency services, both with local Law Enforcement and CSB Emergency services; and dispatch mobile crisis teams, as needed. This is a National response initiative to establish the 988 Call Center for Behavioral Health Crisis Emergencies and it will operate in concert with the existing 911 Emergency response line. The grant period is from July 1, 2021, to June 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- An increase of \$174,600 to both revenues and expenditures was appropriated for the Regional STEP-VA Service Member, Veterans, and Families (SMVF) Services Grant, 1760076-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will support 1/1.0 FTE new grant position to build service capacity, in partnership with federal, state, regional, and local SMVF services; link service members and families with services; participate and promote suicide prevention (Lock and Talk) initiatives; and identify and provide training to support these efforts. The grant period is from July 1, 2021, to June 30, 2022. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.

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- An increase of \$221,185 to both revenues and expenditures was appropriated for the Systems Transformation, Excellence, and Performance (STEP-VA) Peer and Family Support Program Grant, 1760077-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant provides funding for STEP-VA Peer Support Services to develop a regional resource for Recovery oriented services; establish a community of peer providers; provide training and promote peer certification; and develop family support services that promote recovery and wellbeing for individuals with substance use disorders. The grant period is from July 1, 2021, to June 30, 2022. Funding will support 2/2.0 FTE new grant positions. The County is under no obligation to continue funding these positions when grant funding expires. 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 Fairfax-Falls Church Community Services Board is \$47,391,065.

Department of Neighborhood and Community Services

\$5,772,598

An increase of \$5,772,598 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 \$4,784,040 to revenues, expenditures, and Local Cash Match was appropriated for the Virginia Preschool Initiative Grant, 1790025-2021. This award from the Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. The Local Cash Match requirement of \$325,000 was available from the Local Cash Match reserve for anticipated grant awards. This award supported 6/6.0 FTE grant positions for the period July 1, 2020, through June 30, 2021. The County is under no obligation to continue funding these positions when the grant funding expires.
- An increase of \$346,493 to both revenues and expenditures was appropriated for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2021, as a result of additional revenue received through insurance billing. This grant supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period was from July 1, 2020 to June 30, 2021. Funding supports 35/35.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.
- An increase of \$642,065 to revenues, expenditures, and Local Cash Match was appropriated for the Virginia Preschool Initiative Grant, 1790040-2021. This award from the Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk three-year-olds. The Local Cash Match requirement of \$15,000 was available from the Local Cash Match reserve for anticipated grant awards. This award supported 6/6.0 FTE grant positions for the period July 1, 2020, through June 30, 2021. The County is under no obligation to continue funding these positions when the grant funding expires.

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 Neighborhood and Community Services is \$5,448,849.

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Police Department

\$602,628

An increase of \$602,628 to revenues, expenditures and Local Cash Match to the Police Department is the result of the following adjustment:

- An increase of \$602,628 to revenues, expenditures, and Local Cash Match is included for the VOCA Victim Witness Assistance Program, 1900032-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will support services for underserved victims 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 is available in the Local Cash Match Reserve.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Police Department is \$5,425,813.

Office of the Sheriff

\$183,000

An increase of \$183,000 to both revenues and expenditures to the Office of the Sheriff is the result of the following adjustments:

- An increase of \$33,000 to both revenues and expenditures is included for the HIDTA - Star 360 - Inmate Drug Treatment Grant, 1910004-2020, 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, wrap-around substance abuse treatment and recovery services to mitigate against key risk factors associated with recidivism. There is 1/1.0 FTE grant position 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.
- An increase of \$150,000 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, wrap-around 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 these positions once the grant has expired. There is no Local Cash Match associated with this award.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Office of the Sheriff is \$301,574.

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Fire and Rescue Department

\$874,327

An increase of \$874,327 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustment:

- An increase of \$874,327 to both revenues and expenditures is included for the annual award of the Four-for-Life Grant Program, 1920002-2021. The Virginia Department of Health, Office of Emergency Medical Services Four-for-Life Program is funded from the \$4 fee included as part of the annual Virginia motor vehicle registration. Funds are set aside by the state for local jurisdictions for emergency medical services purposes including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. Funds are allocated based on the vehicle registrations processed in each locality. These funds do not support any positions and no Local Cash Match is required.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Fire and Rescue Department is \$25,415,835.

Emergency Preparedness

\$2,411,788

An increase of \$2,411,788 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- An increase of \$352,750 to both revenues and expenditures is included for the Geospatial Data Exchange and Index (GDX) Program, 1HS0086-2021, 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 \$335,000 to both revenues and expenditures is included for the Identity and Access Management Services (IAMS) Program, 1HS0087-2020, 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 \$1,724,038 to both revenues and expenditures is included for the Mobile Automated Fingerprint Identification System (AFIS) Grant, 1HS0088-2021, 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 \$9,047,620.

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COVID-19 Funding

\$36,676,892

An increase of \$36,676,892 to both revenues and expenditures to COVID-19 Funding is the result of the following adjustments:

- An increase of \$1,575,925 to both revenues and expenditures was appropriated for the Fairfax County Supporting Return to School (SRS) - CARES III Act Grant, 1CV7902-2021, as a result of a supplemental award from the Virginia Department of Social Services. This grant will be used to support 47 Supporting Return to School centers 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.
- An increase of \$35,100,967 to both revenues and expenditures was appropriated for the Emergency Rental Assistance (ERA) Program 2.0, 1CV7904-2021, as a result of an award from the U.S. Department of the Treasury. The Board of Supervisors approved funding at the June 22, 2021 Board meeting; however, formal appropriation is included in the FY 2021 Carryover Review. Funding will allow the County to continue providing financial assistance, including arrearage and prospective rent and utility payments, and other housing expenses. The grant period is March 13, 2020, to September 30, 2025. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for COVID-19 Funding is \$88,010,139.

COVID-19 FEMA Public Assistance

\$22,100,000

An increase of \$22,100,000 to both revenues and expenditures to COVID-19 FEMA Public Assistance is the result of the following adjustments:

- An increase of \$19,100,000 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 \$19.1 million will be needed. This brings the total estimate of expenses to be pursued for FEMA reimbursement to \$69.1 million. The Office of Emergency Management 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. To date, the County has received a total of \$11.5 million in federal reimbursement.
- An increase of \$3,000,000 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. FEMA will reimburse the County for 100 percent of allowable costs incurred for mass vaccination efforts. 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. It is

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expected that this funding, along with funding provided by the state, will be sufficient to cover the County's costs for mass vaccination. 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 COVID-19 FEMA Public Assistance is \$29,626,813.

AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2021 Third Quarter Review*)

Solid Waste

An increase of \$1,664,780 was appropriated to revenues, expenditures and Local Cash Match for Solid Waste as a result of the following adjustment:

- On June 21, 2021 (AS 21343), an increase of \$1,664,780 to expenditures, revenues, and Local Cash Match-Other was appropriated for the Clean Air Communities Program (CACP) E-Vehicles Grant, 1250001-2021, as a result of an award from the Virginia Department of Environmental Quality. Funding is provided to purchase two "all-electric" rear-load residential trash and recycling vehicles and two "all-electric" transfer tractors as well as charging infrastructure to transport waste to the waste-to-energy plant. The grant period runs from June 17, 2021, through June 17, 2023. There are no positions associated with this award. Local Cash Match in the amount of \$416,195 is available from Solid Waste Management's Fund 40140, Refuse Collection and Recycling Operations, and Fund 40150, Refuse Disposal.

Department of Planning and Development

An increase of \$14,808 was appropriated to revenues, expenditures and Local Cash Match for the Department of Planning and Development as a result of the following adjustment:

- On March 15, 2021 (AS 21280), an increase of \$14,808 to expenditures, revenues, and Local Cash Match was appropriated to the Pride of Fairfax Lodge Grant, 1350001-2021, as a result of an award from the Virginia Department of Historic Resources. This award will provide funding to complete a nomination for the Pride of Fairfax Lodge to the National Register of Historic Places, including a report analyzing the eligibility of placing the Pride of Fairfax Lodge on the National Register of Historic Places. The grant period runs from July 15, 2020, through August 31, 2021. There are no positions associated with this award. Local Cash Match in the amount of \$9,008 is available from the Local Cash Match reserve.

Department of Housing and Community Development

An increase of \$1,946,338 was appropriated to revenues and expenditures for the Department of Housing and Community Development as a result of the following adjustments:

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- On May 27, 2021 (AS 21321), an increase of \$581,665 to both revenues and expenditures was appropriated for the CoC Shelter Plus Care Grant, 1380009-2020, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 29 units of permanent housing for 34 homeless persons with serious mental illness. The grant period is from April 1, 2021, through March 31, 2022. There are no positions or Local Cash Match associated with this award.
- On June 14, 2021 (AS 21337), an increase of \$945,199 to both revenues and expenditures was appropriated for the CoC Shelter Plus Care Grant, 1380011-2020, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 50 units of permanent housing for 59 homeless persons with serious mental illness. The grant period is from June 1, 2021, through May 31, 2022. There are no positions or Local Cash Match associated with this award.
- On June 29, 2021 (AS 22013), an increase of \$419,474 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380012-2020, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 22 units of permanent housing for 25 homeless persons with serious mental illness. The grant period is from August 1, 2021, through July 31, 2022. There are no positions or Local Cash Match associated with this award.

Department of Transportation

An increase of \$600,000 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustment:

- On June 3, 2021 (AS 21325), an increase of \$600,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2021, as the result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from February 25, 2021, to February 28, 2022. These funds do not support any positions and no Local Cash Match is required.

Department of Family Services

An increase of \$1,417,165 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On June 30, 2021 (AS 21360), an increase of \$1,048 to revenues and expenditures was appropriated for the Inova Health System Grant, 1670010-2020, 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

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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, 2020, through December 31, 2020. 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.

- On June 10, 2021 (AS 21332), an increase of \$6,000 to revenues and expenditures was appropriated to the Community-Based Social Services Grant, 1670016-2019, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. Funding provided 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 ran from October 1, 2018, through September 30, 2019. These funds supported 8/7.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No additional Local Cash Match is required to accept this supplemental award.
- On February 23, 2021 (AS 21231), an increase of \$1,350,275 to revenues, expenditures and Local Cash Match was appropriated to the Community-Based Social Services Grant, 1670016-2021. 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, 2020, through September 30, 2021. 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 \$163,315 is available from the Local Cash Match reserve for anticipated grant awards.
- On February 22, 2021 (AS 21259), an increase of \$29,682 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2021. This award from the Virginia Department of Social Services will continue to provide comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The program serves teenagers over age 16 and under age 19 in foster care who are not eligible for Title IV-E payments. The grant period extends from June 1, 2020, through May 31, 2021. No positions are associated with this award and no Local Cash Match is required.
- On June 28, 2021 (AS 22001), an increase of \$20,160 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2022. This award from the Virginia Department of Social Services will continue to provide comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The program serves teenagers over age 16 and under age 19 in foster care who are not eligible for Title IV-E payments. The grant period extends from June 1, 2021, through May 31, 2022. No positions are associated with this award and no Local Cash Match is required.
- On July 2, 2021 (AS 21363), an increase of \$10,000 to both revenues and expenditures was appropriated for the WIOA Statewide Rapid Response Local Plan External Facilitator Grant,

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1670102-2018, as a result of an award from the Virginia Community College System. Funding provided an external facilitator as well as outreach and publication support for the Local Area Workforce Plan. The grant period ran from October 1, 2020, through March 31, 2021. There are no positions associated with this funding and no Local Cash Match is required.

Health Department

An increase of \$105,108 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On April 6, 2021 (AS 21290), an increase of \$15,000 to both revenues and expenditures was appropriated for the National Association of County and City Health Officials (NACCHO) Mentorship Program Grant, 1710015-2021, as the result of an award from NACCHO. Funding will support expenses related to a mentoring program in which Fairfax County will be matched with other local jurisdictions and provide guidance on integrating Retail Program Standards into local health departments. The grant period is from November 16, 2020, through August 31, 2021. There are no positions or Local Cash Match associated with this award.
- On February 23, 2021 (AS 21247), an increase of \$18,022 to revenues and expenditures was appropriated for the STD Prevention and Control Grant, 1710037-2021, as a result of an award from the Virginia Department of Health. Funding will be used to support the control and prevention of sexually transmitted diseases and their complications through case identification, partner notification, and active referrals for services and treatment. The grant period is from January 1, 2021, through December 31, 2021. There are no positions associated with this award and no Local Cash Match is required.
- On February 24, 2021 (AS 21248), an increase of \$72,086 to revenues and expenditures was appropriated for the HIV Prevention Activities Grant, 1710043-2021, as a result of an award from the Virginia Department of Health. Funding will be used to support the control and prevention of HIV and its complications through case identification, partner notification, and active referrals for services and treatment. The grant period is from January 1, 2021, through December 31, 2021. There are no positions associated with this award and no Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$334,769 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On June 4, 2021 (AS 21328), an increase of \$73,330 to both revenues and expenditures was appropriated for the High Intensity Drug Trafficking Area Grant, 1760002-2021, due to an award from the Washington/Baltimore High Intensity Drug Trafficking Area. Funds are used to provide residential, day treatment, and medical detoxification services. The grant period is from July 1, 2020, through June 30, 2021. There are no positions associated with this grant and no Local Cash Match is required.
- On June 11, 2021 (AS 21333), an increase of \$200,000 to both revenues and expenditures was appropriated for the Regional Discharge Assistance Program Grant, 1760004-2021, as a result of

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an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for specialized treatment services in the community for consumers with serious mental illness who have not been able to leave state hospitals without funding for such placements. The grant period is from July 1, 2020, to June 30, 2021. There are no positions associated with this grant and no Local Cash Match is required.

- On February 23, 2021 (AS 21269), an increase of \$5,439 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2020, from the reserve for anticipated awards. This federal funding is a supplemental award passed through the Virginia Department of Behavioral Health and Developmental Services. Funding supports services to individuals with serious mental illness or co-occurring substance use disorders who are homeless or at imminent risk of becoming homeless. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period was from September 1, 2019, through August 31, 2020. There is no Local Cash Match associated with this award.
- On February 22, 2021 (AS 21266), an increase of \$51,000 to both revenues and expenditures was appropriated for the Behavioral Health Docket – Virginia Supreme Court Grant, 1760060-2021, as a result of an award from the Virginia Supreme Court. This grant provides funding to divert consumers with behavioral health needs from incarceration and/or repeat court appearances. The funding period is September 1, 2020, through June 30, 2021. No positions are associated with this award and no Local Cash Match is required.
- On April 30, 2021 (AS 21308), an increase of \$5,000 to both revenues and expenditures was appropriated for the SUD FBG Prevention Strategic Young Adult Survey (YAS) Grant, 1760070-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will be used to administer the Young Adult Survey which is required to meet federal reporting requirements for the Partnership for Success Strategic Prevention Framework (PFS SPF). The survey is for adults aged 18 to 25 and asks questions about attitudes, perceptions, and behaviors related to substance use in the local community. The grant period is from March 15, 2020, to May 31, 2020. No positions are associated with this award and no Local Cash Match is required.

Department of Neighborhood and Community Services

An increase of \$186,060 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On March 9, 2021 (AS 21191), an increase of \$181,060 to both revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program (CACFP) NCS Centers - Summer Food Service Program Grant, 1790043-2021, as a result of an award from the Virginia Department of Education. The program provides meals to children participating in programs available at five NCS community center locations during the COVID-19 pandemic. The grant period is for the 2020-2021 school year. No positions are supported by the funding and no Local Cash Match is required to accept this award.

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- On May 3, 2021 (AS 21306), an increase of \$2,500 to both revenues and expenditures was appropriated for the Virginia Early Childhood Foundation (VECF) Smart Beginnings CACFP Grant, 1790046-2020, as a result of an award from VECF. The funding will be used to increase community awareness of, and participation in, the Child and Adult Care Food Program by hosting events for families and providers. The grant period is from November 15, 2019, through July 31, 2021. No positions are supported by the funding and no Local Cash Match is required to accept this award.
- On May 3, 2021 (AS 21307), an increase of \$2,500 to both revenues and expenditures was appropriated for the Virginia Early Childhood Foundation (VECF) Smart Beginnings CACFP Grant, 1790046-2021, as a result of an award from VECF. The funding will be used to increase community awareness of, and participation in, the Child and Adult Care Food Program by hosting events for families and providers. The grant period is from September 1, 2020, through July 31, 2021. No positions are supported by the funding and no Local Cash Match is required to accept this award.

Unclassified Administrative Expenses (Nondepartmental)

An increase of \$707,353 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On June 30, 2021 (AS 21361), an increase of \$707,353 to expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining current year Local Cash Match that was not appropriated to grants but is still needed to address grant Local Cash Match requirements in later fiscal years.

Police Department

An increase of \$114,017 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustment:

- On July 2, 2021 (AS 21364), an increase of \$114,017 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2021, as a result of an award from the U.S. Department of Justice. This funding supports a broad range of activities to prevent and control crime, and to improve the criminal justice system. The time period for this award is October 1, 2019, through September 30, 2023. No positions are supported by this grant and no Local Cash Match is required.

Fire and Rescue Department

An increase of \$4,076,614 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustment:

- On April 29, 2021 (AS 21140), an increase of \$4,076,614 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2021, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service

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training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenue may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the Towns of Clifton and Herndon. These funds will continue to support 11/10.5 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

Emergency Preparedness

An increase of \$74,804 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustment:

- On February 23, 2021 (AS 21261), an increase of \$74,804 to both revenues and expenditures was appropriated for the Supplemental Emergency Management Performance Grant - Health Equity Program (OEM), 1HS0063-2020, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding to enhance functionality at the Alternate Emergency Operations Center (EOC) and for health equity program support. The grant period extends from October 9, 2020, to October 9, 2021. There are no positions associated with this grant and no Local Cash Match is required.

COVID-19 Funding

An increase of \$161,383 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On June 22, 2021 (AS 21344), an increase of \$45,906 to both revenues and expenditures was appropriated for the Park Authority Child Care-CARES III Act Grant, 1CV5101-2021, as a result of an award from the Virginia Department of Social Services. This grant will be used to support the Lee District Preschool and Spring Hill Preschool to help each program remain open to provide child 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.
- On June 4, 2021 (AS 21329), an increase of \$25,800 to both revenues and expenditures was appropriated for the Park Authority Child Care-CARES III Act Grant, 1CV5101-2021, as a result of an award from the Virginia Department of Social Services. This grant will be used to support the Lee District Preschool and Spring Hill Preschool to help each program remain open to provide child 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.
- On June 17, 2021 (AS 21334), an increase of \$48,724 to both revenues and expenditures was appropriated for the COVID-19 Independent Living Grant, 1CV6715-2022. This award from the Virginia Department of Social Services will provide comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The funds may be used to provide services and financial assistance to eligible youth or young adults who experienced foster care at age 14 or older and have not yet attained age 27. The

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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.

- On June 16, 2021 (AS 21335), an increase of \$6,000 to both revenues and expenditures was appropriated for the COVID-19 Chafee Education and Training Voucher Grant, 1CV6716-2021. This award from the Virginia Department of Social Services will provide support to and engage with youth to explore when and how they can reconnect with their educational goals. Funds will be used to cover expenditures associated with post-secondary education and vocational training. The program serves youth and young adults until they reach age 27. The grant period was from June 1, 2020, through May 31, 2021. There are no positions associated with this award and no Local Cash Match is required.
- On June 17, 2021 (AS 21336), an increase of \$12,000 to both revenues and expenditures was appropriated for the COVID-19 Chafee Education and Training Voucher Grant, 1CV6716-2022. This award from the Virginia Department of Social Services will provide support to and engage with youth to explore when and how they can reconnect with their educational goals. Funds will be used to cover expenditures associated with post-secondary education and vocational training. The program serves youth and young adults until they reach age 27. 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.
- On June 22, 2021 (AS 21345), an increase of \$22,953 to both revenues and expenditures was appropriated for the Fairfax County Employees' Child Care Center (ECCC) CARES Act Grant, 1CV7901-2021, as a result of a third grant award from the Virginia Department of Social Services. 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.

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FUND STATEMENT

Fund 50000, Federal/State Grant Fund

	FY 2021 Estimate	FY 2021 Actual	Increase (Decrease) (Col. 2-1)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$34,136,420	\$34,136,420	\$0	\$742,265	\$45,399,857	\$44,657,592
Revenue:						
Federal Funds	\$366,839,849	\$154,236,775	(\$212,603,074)	\$0	\$261,381,629	261,381,629
State Funds	120,843,522	44,624,402	(76,219,120)	0	78,707,861	78,707,861
Other Revenue	17,395,698	35,155,445	17,759,747	0	8,157,232	8,157,232
Other Match	\$926,195	0	(926,195)	0	926,195	926,195
Reserve for Estimated Grant Funding	8,557,570	0	(8,557,570)	113,705,421	113,265,787	(439,634)
Total Revenue	\$514,562,834	\$234,016,622	(\$280,546,212)	\$113,705,421	\$462,438,704	\$348,733,283
Transfers In:						
General Fund (10001)						
Local Cash Match	\$4,432,654	\$2,899,844	(\$1,532,810)	\$0	\$690,201	\$690,201
Reserve for Estimated Local Cash Match	0	1,532,810	1,532,810	4,432,654	3,742,453	(690,201)
Total Transfers In	\$4,432,654	\$4,432,654	\$0	\$4,432,654	\$4,432,654	\$0
Total Available	\$553,131,908	\$272,585,696	(\$280,546,212)	\$118,880,340	\$512,271,215	\$393,390,875

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FUND STATEMENT

Fund 50000, Federal/State Grant Fund

	FY 2021	FY 2021	Increase	FY 2022	FY 2022	Increase
	Estimate	Actual	(Decrease)	Adopted	Revised	(Decrease)
			(Col. 2-1)	Budget Plan	Budget Plan	(Col. 5-4)
Expenditures:						
COVID-19 Funding	\$119,221,204	\$67,855,740	(\$51,365,464)	\$0	\$88,010,139	\$88,010,139
COVID-19 FEMA Public Assistance	\$50,584,656	\$43,057,843	(7,526,813)	0	\$29,626,813	29,626,813
Emergency Preparedness ²	19,157,308	12,006,571	(7,150,737)	0	9,047,620	9,047,620
Office of Elections	1,431,950	1,243,241	(188,709)	0	188,709	188,709
Dept. of Public Works & Environmental	1,664,780	0	(1,664,780)	0	1,664,780	1,664,780
Economic Development Authority	5,750,000	1,750,000	(4,000,000)	0	4,000,000	4,000,000
Dept. of Planning and Development	14,808	4,092	(10,716)	0	10,716	10,716
Dept. of Housing and Community				0		
Development	4,568,090	2,367,163	(2,200,927)		2,604,366	2,604,366
Office of Human Rights	599,470	184,661	(414,809)	0	414,809	414,809
Department of Transportation	163,521,785	19,520,961	(144,000,824)	0	148,880,982	148,880,982
Fairfax County Public Library	638	638	0	0	0	0
Department of Family Services	22,799,171	10,362,732	(12,436,439)	0	12,546,204	12,546,204
Health Department	6,965,184	4,603,617	(2,361,567)	0	2,194,381	2,194,381
Office to Prevent and End Homelessnes	467,915	467,915	0	0	0	0
Fairfax-Falls Church Community Svcs	61,962,784	20,046,373	(41,916,411)	0	47,391,065	47,391,065
Office of Strategy Management	614,139	332,406	(281,733)	0	281,733	281,733
Dept. Neighborhood and Community Sv	31,245,934	31,419,433	173,499	0	5,448,849	5,448,849
Circuit Court and Records	20,059	8,282	(11,777)	0	11,777	11,777
Juvenile and Domestic Relations				0		
District Court	176,578	(103,410)	(279,988)		277,035	277,035
Commonwealth's Attorney	57,846	9,753	(48,093)	0	48,093	48,093
General District Court	834,422	760,515	(73,907)	0	63,146	63,146
Police Department	8,602,804	3,061,223	(5,541,581)	0	5,425,813	5,425,813
Office of the Sheriff	544,601	426,027	(118,574)	0	301,574	301,574
Fire and Rescue Department	32,320,311	7,760,698	(24,559,613)	0	25,415,835	25,415,835
Department of Public Safety Communi	85,415	37,290	(48,125)	0	48,125	48,125
Department of Animal Sheltering	121,152	2,075	(119,077)	0	119,077	119,077
Unclassified Administrative Expenses	19,056,640	0	(19,056,640)	118,138,075	127,507,310	9,369,235
Total Expenditures	\$552,389,644	\$227,185,839	(\$325,203,805)	\$118,138,075	\$511,528,951	\$393,390,876
Total Disbursements	\$552,389,644	\$227,185,839	(\$325,203,805)	\$118,138,075	\$511,528,951	\$393,390,876
Ending Balance³	\$742,264	\$45,399,857	\$44,657,593	\$742,265	\$742,264	(\$1)

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.

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

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

ATTACHMENT VI:
OTHER FUNDS DETAIL

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve
\$47,156,151

FY 2022 expenditures are recommended to increase \$47,156,151 to appropriate the full balance of the fund. The increase is due to \$46,527,372 from the carryover of unexpended project balances and the unspent appropriated reserve, \$150,000 in anticipated interest earnings in FY 2022, and a \$478,779 transfer from the General Fund per the County's reserve policy. FY 2022 expenditures reflect \$2,664,608 in remaining balances previously appropriated to approved projects and the appropriated reserve of \$44,491,543 to allow additional projects approved by the Board of Supervisors to be funded throughout the fiscal year. Based on the total appropriation in the fund in FY 2022, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements, excluding those disbursements related to the CARES Coronavirus Relief Fund and the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

FY 2021 actual expenditures reflect a decrease of \$46,570,263, or 102.0 percent from the *FY 2021 Revised Budget Plan* amount of \$45,644,215. This variance is due to unexpended project balances of \$1,965,608, the balance of the Appropriated Reserve of \$43,535,655, and a \$1,069,000 refund received in the Microloan Program (2G16-001-000). A total of \$2,500,000 was allocated for the Microloan Program. Of this amount, \$2,391,500 was remitted to the Community Business Partnership (CBP) in FY 2020, leaving a balance of \$108,500 in FY 2021 to pay CBP an administrative fee for administering the program. Subsequent to the establishment of the Microloan Program, the RISE Grant program was established which provided grants to eligible businesses. Overlap of interest in both programs resulted in issuance of only 64 microloans in the combined amount of \$1,213,500. Consistent with the terms of the Memorandum of Understanding between the Board of Supervisors and CBP, the microloan funds unallocated by October 31, 2020, totaling \$1,069,000, were returned to the County by CBP and were redeposited into the Economic Opportunity Reserve. This action resulted in an expenditure credit to the Economic Opportunity Reserve in FY 2021. The total available funding is carried over into FY 2022.

Actual revenues in FY 2021 total \$107,109, a decrease of \$42,891, or 28.6 percent, from the FY 2021 estimate of \$150,000 due to lower than anticipated interest earnings.

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

Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Partnership-Branding (2G30-008-000)	(\$370,000)	Decrease due to completion of this project.
Total	(\$370,000)	

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

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Fund 10030, Contributory Fund**\$665,000**

FY 2022 expenditures are recommended to increase \$665,000 to include \$640,000 for Celebrate Fairfax and \$25,000 for the Metropolitan Washington Council of Governments' Agricultural Task Force.

FY 2021 actual expenditures reflect a decrease of \$6,964, or 0.0 percent from the *FY 2021 Revised Budget Plan* amount of \$15,267,460. The balance is primarily attributable to lower than expected dues to the Virginia Association of Counties and the Metropolitan Washington Council of Governments.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$53,560, an increase of \$6,964.

Fund 10031, NOVARIS**\$75,602**

FY 2022 expenditures are recommended to increase \$75,602 to meet the NOVARIS mandated training requirements as prescribed by the Council of Governments partner agencies.

FY 2021 actual expenditures total \$0, or a decrease of 100.0 percent from the *FY 2021 Revised Budget Plan* amount of \$75,602. This is due to conferences and training programs being canceled due to COVID-19 restrictions.

Actual revenues in FY 2021 total \$18,855, an increase of \$56, or 0.3 percent, over the FY 2021 estimate of \$18,799 primarily due to higher than projected revenue from interest on investments.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$35,033, an increase of \$56.

Fund 10040, Information Technology**\$59,591,858**

FY 2022 expenditures are recommended to increase \$59,591,858 due primarily to the carryover of unexpended project balances of \$36,302,128. The remaining increase of 23,259,790 is the result of a General Fund Transfer of \$20,611,200 to support continuing and new IT projects and \$2,678,530 associated with revenues. Adjustments related to revenues include an increase of \$60,018 in interest income above the amount anticipated and the appropriation of revenues received in FY 2021, \$1,951,120 in Development Process Technology Surcharges, \$372,247 in State Technology Trust Fund revenue, \$189,020 in CPAN revenue, \$45,870 in Land Records fees, and \$60,255 in Electronic Summons revenues.

FY 2021 Actual Expenditures reflect a decrease of \$36,302,128, or 62.5 percent, from the *FY 2021 Revised Budget Plan* allocation of \$58,063,391, reflecting unexpended project balances carried over into FY 2022.

FY 2021 Actual Revenues total \$3,462,085, or 341.8 percent, above the FY 2021 estimate of \$783,555, as a result of increases in Development Process Technology Surcharges, State Technology Trust Fund revenues, CPAN revenues, Land Records fees, Electronic Summons revenues and interest income.

As a result of the actions discussed above, the FY 2022 ending balance remains \$0.

Project Name (Number)	Increase/ (Decrease)	Comments
Audit Management Project (IT-000049)	\$30,000	Supports the development of a new audit management system.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
CCR Case Management System (2G70-021-000)	234,890	Balances will be used to maintain the Circuit Court's existing case management system and support the implementation of the new Court Integrated Case Management System. Project is supported by State TTF revenue.
CCR Court Automated Recording System (2G70-022-000)	372,247	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Commonwealth Attorney Technology Refresh Project (IT-000015)	151,000	Supports continued improvements to the Office Commonwealth Attorney's case management system, eProsecutor, to improve citizens' access to Courts, facilitate trials and hearings and to allow for courts to share common resources.
Courtroom Technologies (2G70-034-000)	250,000	Supports required digital upgrade of the County's Courtroom Technology Management System (CTMS) that provides electronic evidence presentation, video conferencing, and system management for all three Fairfax County Courts.
Customer Relationship Management (CRM) (2G70-041-000)	250,000	Supports a unified tracking/case management of service requests via a multi-platform CRM solution across e-mail, web, social media, and call center capabilities.
Cyber Security Enhancement Initiative (2G70-052-000)	500,000	Supports continuation of the County's Cyber Security program.
Development Process IT Update and Replacement (IT-000037)	1,951,120	Available balances will support future IT upgrades and replacements of land development technologies.
Digital County Archives Project (IT-000048)	200,000	Supports the beginning of a multi-phase project to migrate Archives to OpenText Enterprise Content Management (ECM) for enterprise-wide role-based coordination workflows and procedures to access legacy information.
DIT Tactical Initiatives (2G70-015-000)	373,417	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
Department of Finance Invoice Processing Project (IT-000030)	(53,170)	This project is complete, and the balance is reallocated to support other initiatives.
eGov. Programs (2G70-020-000)	300,000	Supports continuation of eGov programs, including the County's website, mobile apps, chatbots, artificial intelligence, web content management system, FairfaxNet and other required updates and enhancements.
Electronic Summons and Court Scheduling (2G70-067-000)	60,255	Balances will continue to provide for maintenance and support the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	800,000	Supports enterprise-wide business applications and information technology infrastructure needs.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Enterprise Document Management (IT-000017)	400,000	Supports the ongoing migration of additional county agencies from legacy document management systems to Open Text.
Enterprise Project Management (IT-000007)	(54,262)	This project is complete, and the balance is reallocated to support other initiatives.
Geospatial Initiatives (IT-000028)	1,130,200	Supports the acquisition and specialized services for Oblique Imagery, essential updates to the Planimetric data; LIDAR for elevation data, especially for the Department of Public Works and Environmental Services (DPWES) and Land Development Services (LDS), and the Master Address Repository (MAR) which needs to be brought into current technology and tightly integrated with spatial information.
Imaging and Workflow - Office for Children (2G70-009-000)	(180,679)	This project is complete and can be closed. Reallocate balances to HHS IT Project to support document management as part of the HHS IT Road Map.
Integrated Human Services Technology Project (IT-000025)	1,630,679	Supports the ongoing Integrated Health and Human Services (HHS) IT initiative. Planned work in FY 2022 includes financial and case management development aligned with the HHS IT Road Map.
Integrated Library System (IT-000024)	(5,175)	This project is complete, and the balance is reallocated to support other initiatives.
Interactive Voice Response (2G70-019-000)	(792)	This project has sufficient funding for remaining requirements.
PLUS Project (IT-000019)	14,600,000	Supports the development of an integrated technology platform for land use planning and development regulation activities. The Planning and Land Use System (PLUS) will replace the legacy FIDO, PAWS, ZAPS, and LDS systems, as well as other complementary systems.
Police In Car Video System (2G70-054-000)	(150,224)	This project is complete and can be closed. Reallocate balances to the Police's Records Management project.
Police Record Management System Refresh (IT-000013)	150,224	This project supports the procurement of a new Police Department Records Management System.
Remote Access (2G70-036-000)	100,000	Supports secure remote access to County systems for telework, COOP, and ongoing related technology enhancements.
Tax System Modernization Project (2G70-069-000)	250,000	Support for completion of remaining tasks and short-term support for the tax modernization application as it goes live in FY 2022.
Total	\$23,289,730	

OTHER FUNDS DETAIL

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service

\$4,577,783

FY 2022 expenditures are recommended to increase \$4,577,783 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2022 - FY 2026 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2031).

FY 2022 revenues are recommended to decrease \$500,000 due to a revised estimate of the Build America Bonds interest subsidy per information provided by the Internal Revenue Service. FY 2022 also includes a \$3,565,381 transfer in from Fund 30070, Public Safety Construction, related to the Public Safety Headquarters project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

FY 2021 actual expenditures reflect a decrease of \$1,555,835, or 0.5 percent, from the *FY 2021 Revised Budget Plan* amount of \$328,661,525. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2021 total \$2,984,567, a decrease of \$43,433, or 1.4 percent, from the FY 2021 estimate of \$3,028,000 primarily due to lower than anticipated Build America Bonds interest subsidy.

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

Capital Project Funds

Fund 30000, Metro Operations and Construction

\$0

FY 2022 expenditures remain unchanged from the FY 2022 Adopted Budget Plan. Updated information is provided to the County's share of federal stimulus funding toward its Operating Subsidy to Metro and the County Connector Transit system.

Metro CARES Funding – Operating Subsidy Requirements

On April 2, 2020, the Metro Board approved its FY 2021 operating budget that recommended a Fairfax County operating subsidy of \$172.3 million, which also included Silver Line Phase 2 operational and start-up monies. Following Metro's receipt of CARES Act funding, the Metro Board on May 14, 2020, approved a revised FY 2021 Operating Budget that included a \$135 million reduction to all jurisdictions' operating subsidy requirements. The County's operating subsidy was reduced by \$18.4 million to \$153.9 million, including Silver Line Phase 2 costs. The County's FY 2021 Adopted Budget Plan had assumed Silver Line Phase 2 startup costs were anticipated to be funded with one-time funds as part of the *FY 2020 Carryover Review*. Through FY 2021 actual billings from Metro, the County received a \$19.5 million credit towards the FY 2021 operating subsidy, resulting in an additional \$1.1 million in savings in state aid accounts held at NVTC and available for use for future Metro or Connector requirements.

Going into the FY 2022 Budget development process, Metro faced continuing challenges stemming from the pandemic, including uncertainty about fare revenue, the availability of federal stimulus support beyond December 2020, and feasible levels of service. With conservative assumptions for these variables, Metro's preliminary FY 2022 operating subsidy for Fairfax County was \$177.0 million. On June 10, 2021, the Metro Board revised their FY 2022 Operating budget to reflect the receipt of American Rescue Plan Act (ARPA) funding, changes to the level of service,

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including an adjustment to the start of Silver Line Phase 2 revenue service, and revised fare revenue estimates. Under Metro's FY 2022 Adjusted Budget, the County's required operating subsidy is now \$152.1 million.

Metro CARES Funding - Transit Systems

In addition to reducing operating subsidy requirements to local jurisdictions in FY 2021, the Metro Board on April 23, 2020 agreed to provide a portion of their CARES funding to support regional transit systems. As a result, the County received \$26,262,080 in CARES Act credits allocated by Metro to support the County's transit system. These credits can be used toward capital, operating, and other transit-related expenses to prevent, prepare for, and respond to the COVID-19 pandemic, including the loss of passenger fare revenues. The CARES credits will be held at the Northern Virginia Transportation Commission (NVTC). During FY 2021, these credits were appropriated in Fund 40000, County Transit Systems, for operational needs and to offset the loss of Fairfax Connector fare revenue and \$8,612,080 million was utilized. As part of the *FY 2021 Carryover Review*, an additional \$2,720,000 will continue to support operations and offset anticipated reduction in Fairfax Connector fare revenue. The remaining \$14,930,000 will be held in reserve for future years or unanticipated issues related to the COVID-19 pandemic in Fund 40000.

FY 2022 revenues are recommended to decrease by \$25,907,337. This is due primarily to the County's receipt of CARES and ARPA credit cited previously which allows for a reduction of \$24,889,008 in state aid and gas tax contributions to Fairfax County's share of its Metro operating subsidy for FY 2022. In addition, County Bond Sale proceeds will be reduced by \$1,018,329 as unspent balances from FY 2021 will lessen the amount of bonds to be sold in FY 2022.

FY 2021 actual expenditures reflect no change from the *FY 2021 Revised Budget Plan* amount of \$82,239,462. State Aid, Gas Tax and Northern Virginia Transportation Commission (NVTC) Interest on Balances partially offset annual subsidy requirements.

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

Fund 30010, General Construction and Contributions

\$238,357,693

FY 2022 expenditures are recommended to increase \$238,357,693 due to the carryover of unexpended project balances in the amount of \$194,786,702 and an adjustment of \$43,570,991. This adjustment includes an increase to the General Fund transfer of \$33,361,951 including: \$6,000,000 to support space planning initiatives, \$4,500,000 for the Kingstowne Childcare Center, \$3,300,000 for the Workhouse Campus, \$2,775,000 for Transportation Studies, \$2,200,000 for the Community Center in Lee District, \$2,000,000 for District Capital projects, \$1,500,000 for the Judicial Center redevelopment project, \$36,328 for additional Sports Scholarships, and \$11,050,623 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades.

The adjustment also includes the appropriation of \$1,090,442 in revenues received in FY 2021, including: \$676,854 in Developer Streetlights Program revenue, \$200,000 received from field users associated with turf field replacement, \$100,300 in developer contributions for a trail in the Dranesville District, \$57,478 in Minor Streetlight Upgrades Program revenue, \$41,288 in Emergency Directive Program revenue, \$8,165 in revenues associated with the sale of surplus Park Authority equipment, \$5,561 in Grass Mowing Directive Program revenue, and \$796 in interest earnings from EDA bonds associated with the Lewinsville redevelopment project. In addition, a transfer of \$4,464,892 from Fund 30060, Pedestrian Walkway Improvements, is included based on the closure of Fund 30060 and a transfer of \$5,000,000 from Fund 40045, Early Childhood Birth to 5, is included to support the Kingstowne Childcare Center based on available year-end balances.

These increases are partially offset by a decrease of \$346,294 to the appropriation in the Massey Building Demolition project to offset lower than anticipated Athletic Service Fee revenue due to lower field usage during the COVID-19 pandemic. The following project adjustments are required at this time:

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Service Fee – Sports Scholarships (2G79-221-000)	\$36,328	Increase necessary to support additional sports scholarships. Community youth sports programs are reimbursed by the County for providing fee waivers to low-income participants. Funding is transferred from the Gang Prevention Reserve and will support a collaborative, multi-agency effort to respond to and prevent gangs in Fairfax County. This funding supports the County's efforts to provide education, awareness and prevention, and coordination in responding to gangs. Funding for Sport Scholarships will support this effort and increase the number of scholarships throughout the County.
Athletic Service Fee – Turf Field Replacement (PR-000097)	200,000	Increase necessary to appropriate contributions received from field users in the amount of \$200,000 associated with turf field replacements.
Burkholder Renovations (GF-000022)	(6,533)	Decrease due to completion of this project.
Capital Projects – At Large District (ST-000013)	200,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts.
Capital Projects – Braddock District (ST-000004)	245,978	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$45,978 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000023, Walkways – Braddock District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Projects – Dranesville District (ST-000005)	555,620	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$255,320 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000024, Walkways – Dranesville District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds. Finally, an increase of \$100,300 is necessary to appropriate developer contributions received in FY 2021 associated with the Route 7 multi-purpose trail.
Capital Projects – Hunter Mill District (ST-000006)	204,164	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$4,164 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000025, Walkways – Hunter Mill District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.
Capital Projects – Lee District (ST-000007)	260,309	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$60,309 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000026, Walkways – Lee District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Projects – Mason District (ST-000008)	268,593	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$68,593 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000027, Walkways – Mason District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.
Capital Projects – Mount Vernon District (ST-000009)	634,653	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$434,653 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000028, Walkways – Mount Vernon District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.
Capital Projects – Providence District (ST-000010)	389,858	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$189,858 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000029, Walkways – Providence District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Projects – Springfield District (ST-000011)	230,024	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$30,024 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000030, Walkways – Springfield District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.
Capital Projects – Sully District (ST-000012)	239,970	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$200,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their Districts. In addition, funding of \$39,970 is transferred to Fund 30010 due to the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project ST-000031, Walkways – Sully District within Fund 30060 is transferred to Fund 30010. This will provide maximum flexibility to address capital projects within each District and provide a more simplified process for Board members to access their district funds.
Capital Sinking Fund for County Roads (RC-000001)	2,455,694	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 10 percent for County roads and service drives.
Capital Sinking Fund for Parks (PR-000108)	4,911,388	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park properties. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 20 percent for Parks.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Revitalization (CR-000007)	1,227,847	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 5 percent for revitalization areas.
Capital Sinking Fund for Walkways (ST-000050)	4,015,717	Increase necessary to support prioritized critical infrastructure replacement and upgrades to walkways. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 10 percent for walkways. The FY 2021 allocation is \$2,455,694. In addition, remaining balances in the amount of \$1,560,023 have been transferred from Fund 30060 due to the closure of that fund.
Community Center in Lee District (CC-000022)	2,200,000	Increase necessary to support the establishment of a Workforce Development Center at the Community Center in Lee District which will focus on skilled trades and technology focused trainings. The space will include a workshop with equipment and tools, as well as classroom and meeting spaces. Funding will provide for building code requirements such as fire sprinklers for higher-hazard areas, fire alarms and emergency lights and signs, upgraded HVAC systems for adequate ventilation and upgraded lighting, power, and electrical distribution. This new facility will provide training opportunities in emerging technology fields, such as robotics, drone use, 3D printing, laser cutting, and computer programming, as well as skilled trades such as welding. It will also serve as a job placement center for major employers in the area by pairing training programs with job openings for in-demand fields of work.
Contingency - General Fund (2G25-091-000)	187,320	Increase due to the transfer of \$21,449 in contingency balances in Fund 30060 based on the closure of that fund and an increase of \$165,871 based on the completion of projects noted herein.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Developer Street Light Program (2G25-024-000)	676,854	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2021. The Developer Streetlight Program provides streetlights in conjunction with new developments as required in site plan approvals. Funding is appropriated at year end consistent with the level of developer revenue received and fluctuates from year to year.
Emergency Directive Program (2G25-018-000)	41,288	Increase necessary to appropriate revenue received in FY 2021 associated with collections from homeowners, banks, or settlement companies, for the abatement services for both emergency and non-emergency directives related to health and safety violations, grass moving violations and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code.
Facility Space Realignment (IT-000023)	6,000,000	Increase necessary to support space realignment and reconfiguration projects throughout the County. This project will provide a source of funding for reconfigurations that will maximize owned space and eliminate leased space. Increased teleworking has also provided an opportunity to reexamine space and realize more efficiencies.
Grass Mowing Directive Program (2G97-002-000)	5,561	Increase necessary to appropriate revenue received in FY 2021 associated with the Grass Mowing Directive Program. The Department of Code Compliance supports the community through programs pertaining to grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Judicial Center Redevelopment (GF-000066)	2,750,000	Increase necessary to support additional design activities and the land use entitlement phase of the Judicial Center Redevelopment project. Funding of \$650,000 will support the next steps of a Phase 1 design contract for more detailed space programming and an evaluation of the programs proposed to be included on the campus. Funding of \$600,000 will provide for the initial design and document preparation services for the demolition work associated with the two 1950's Old Courthouse wings at the rear of the building. This project will also include restoration of the affected building and site areas. Finally, \$1,500,000 will support the Land Use Entitlement phase of the Judicial Complex Redevelopment project. This will include development of associated plan documents, transportation studies and demand management plans, parking study, archeological studies, and the design guidelines for future development on the site for buildings, roads, stormwater management, landscaping, sustainability, and others that maintain the goals of the approved Master Plan.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Kingstowne Childcare Center (HS-000054)	9,500,000	Increase necessary to support construction of a new Childcare Center at the Kingstowne Complex. The Kingstowne Complex will co-locate the Franconia Police Station, the Lee District Supervisor's Office and Franconia Museum, the Kingstowne Library, an Active Adult Center, and a childcare facility. The Complex will also include garage parking and a County fueling station. Funding will provide for a 10,000 square foot childcare space to provide affordable, high quality, full-time early childhood services for 78 children ages birth to five, including children whose families live with moderate incomes. Funding of \$5.0 million is transferred from Fund 40045, Early Childhood Birth to 5, based on available year-end balances and the remaining funding of \$4.5 million is transferred from the General Fund.
Lewinsville Redevelopment (HS-000011)	796	Increase necessary to appropriate interest earned on Economic Development Authority (EDA) bonds issued to finance the redevelopment of the Lewinsville senior housing and human services facility. This interest is required to be applied to project costs or transferred to debt service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.
Massey Building Demolition (GF-000023)	(1,755,632)	Decrease due to project completion. Funding of \$346,294 is necessary to offset lower than anticipated Athletic Service Fee Revenue in FY 2021. Athletic Service Fee revenue totaled \$1,128,706 representing a shortfall of \$346,294 due to lower field usage as a result of the COVID-19 pandemic. In addition, funding of \$1,250,000 is redirected to Project GF-000066, Judicial Center Redevelopment and the remaining \$159,338 is returned to the fund contingency.
Minor Streetlight Upgrades (2G25-026-000)	57,478	Increase necessary to appropriate revenues received in FY 2021.
Parks Building/Structures Reinvestment (PR-000109)	8,165	Increase necessary to appropriate revenues received in FY 2021 associated with the sale of surplus equipment.
Reinvestment and Repairs to Walkways (ST-000049)	1,722,550	Increase due the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project 2G25-057-000, Reinvestment and Repairs to Walkways will be transferred to Fund 30010.
Trail Snow Removal Pilot (2G25-121-000)	32,000	Increase due the closure of Fund 30060, Pedestrian Walkway Improvements. The remaining balance in Project 2G25-114-000, Trail Snow Removal Pilot will be transferred to Fund 30010.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Transportation Studies (2G40-133-000)	2,775,000	Increase necessary to support four transportation analyses requested by the Board of Supervisors. These funds allow the Department of Transportation to engage consultant resources and complete transportation studies associated with approved Comprehensive Plan amendments. This funding supports a comprehensive study of multimodal transportation opportunities in and around the Merrifield Suburban Center; the second phase of the ActiveFairfax Transportation Plan Update for pedestrians and bicycles; the second phase of the evaluation of the bicycle and pedestrian network along Wiehle Avenue; and a study of seven intersections which were not addressed through the Reston Network Analysis.
Workhouse Campus Improvements (GF-000019)	3,300,000	Increase necessary to support building improvements at the Workhouse Campus. This project will provide a source of funding for historic preservation and renovations for adaptive reuse of two buildings, identified as Workhouse-13 and Workhouse-15. Funding will also provide for streetscape enhancements, campus signage, site furnishings, and pavement improvements. The County is marketing the buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus.
Total	\$43,570,991	

Fund 30015, Environmental and Energy Program
\$30,616,477

FY 2022 expenditures are recommended to increase \$30,616,477 due to the carryover of unexpended project balances in the amount of \$12,387,240 and an adjustment of \$18,229,237. This adjustment includes an increase to the General Fund transfer in the amount of \$18,200,000 and the appropriation of revenues received in FY 2021 in the amount of \$29,237. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Community – CECAP (2G02-033-000)	\$1,100,000	Increase necessary to support the Community-wide Energy and Climate Action Plan (CECAP). The CECAP support is focused on implementing strategies and actions to achieve the CECAP goals and reduce the amount of greenhouse gases emitted in Fairfax County.
Contingency (2G02-034-000)	29,237	Increase due to the appropriation of miscellaneous revenue received during FY 2021. This funding is attributed to rebates and refunds associated with implemented energy projects.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Energy - EV Stations (GF-000063)	1,400,000	Increase necessary to support Electric Vehicles and Charging Stations at County facilities. The implementation of Electric Vehicle (EV) purchases and charging stations supports the continued transition of the County's passenger fleet to electric vehicles. Funding allows for the design, construction, installation, and activation of 15 EV charging stations at up to three different locations and the purchase of eight electric Nissan LEAFs. The Board of Supervisors previously approved the installation of EV Stations at outdoor County facility parking lots, including County office buildings, commuter parking lots, community centers, libraries and/or RECenters. In July 2020, the plan was revised to include the installation of EV Stations at County-owned garages. EV Stations at garages require enhancements to the existing electrical infrastructure, permitting, and the installation of overhead and/or wall mounted chargers. All EV charging stations with public access will provide the capability to charge both County government vehicles and private vehicles.
Energy - FMD Retrofits – (GF-000064)	12,800,000	Increase necessary to begin reducing carbon emissions consistent with the Board's Energy Carbon Neutral Declaration, the goals, and targets of the 2021 Operational Energy Strategy (OES), and the goals of the Community-wide Energy and Climate Action Plan (CECAP). The Carbon Neutral Declaration and 2021 OES commit the county to a sustained, multi-pronged effort to reduce fossil fuel use and the associated carbon dioxide emissions recognized to increase global warming. Initiatives will include efficiency retrofits in existing buildings, the design and construction of net zero energy buildings, electrification of both the vehicle fleet and existing buildings, and an increasing reliance on renewable energy and alternative technologies. Investments to reduce energy use by 30 percent will require significant energy efficiency retrofits beyond code and is likely the most that can be achieved in existing county government buildings. It will require substantial investment over decades to transform operations, as well as work with the community in reducing its emissions as proposed in the CECAP.
Energy - LED Streetlights (GF-000065)	1,800,000	Increase necessary to support the third year of a five-year LED streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to Light Emitting Diodes (LED) streetlights. Nearly 21,000 streetlights have been converted throughout the County to date with almost all allocated funds encumbered and committed for additional conversions. The conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. In FY 2021, the Office of Capital Facilities realized savings of \$450,879 in streetlight utility costs. The new LED streetlights are "Smart City Capable" with both hardware and software upgrades. Conversion of these streetlights will remove 32.4 million pounds of CO2e

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		annually, result in reduced maintenance costs, support higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented.
Reserve for JET Recommendations (2G02-038-000)	1,100,000	Increase necessary to support efforts to achieve the 2021 Operational Energy Strategy (OES) target to be Zero Waste by 2030. This recommendation was originally proposed by the Joint Environmental Task Force (JET) and subsequently adopted by the Board as the 2021 OES Waste Management and Recycling target. Efforts supported by this funding include the development of a Zero Waste plan, which involves a range of tasks including conducting waste and recycling composition assessments (audits), analyzing existing County and school programs and practices related to Zero Waste, developing a matrix of strategies to reduce and divert waste, and designing an initial implementation structure.
Total	\$18,229,237	

Fund 30020, Infrastructure Replacement and Upgrades
\$63,611,179

FY 2022 expenditures are recommended to increase \$63,611,179 due to the carryover of unexpended project balances in the amount of \$43,284,912 and an adjustment of \$20,326,267. This adjustment includes an increase to the General Fund transfer of \$19,906,318, including: \$1,000,000 to support the remaining infrastructure replacement and upgrades requirements at County facilities in FY 2022, \$5,400,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$13,506,318 for the Capital Sinking Fund for Facilities in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. In addition, the adjustment includes the appropriation of revenues in the amount of \$419,949 received in FY 2021 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	\$13,506,318	Increase necessary to support prioritized critical infrastructure replacement and upgrades. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Capital Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Board of Supervisors previously approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including 55 percent for FMD.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Building Repairs (GF-000008)	1,000,000	Increase necessary to address emergency building repairs prioritized as Category F at the Annandale Center. As this facility ages, the building envelope is failing and creating water and air leaks resulting in damaged systems and surfaces, as well as unsafe mold and mildew conditions. Funding will support re-caulking and sealing the building; repairing the exterior steel staircase; replacing the windows and doors; addressing loose wires; and cleaning, painting, and sealing the exterior façade. It should be noted that funding in the amount of \$5,282,000 was previously approved as part of the <i>FY 2021 Third Quarter Review</i> for a total of \$6,282,000 to address the FY 2022 program. The FY 2022 program includes all Category F projects and will address emergency generator replacements, fire alarm system replacements, HVAC system upgrades, and roof replacements. Funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years; however, it will be necessary in future years to increase baseline funding for these investments.
Emergency Systems Failures (2G08-005-000)	5,400,000	Increase necessary to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs. It should be noted that \$1,500,000 of this funding will support the replacement of the Variant Refrigerant Flow (VRF) HVAC system at the Woodrow Wilson Library. There are numerous operational problems associated with the VRF HVAC system, which have resulted in unexpected closures of the building. After a two-phase testing process, it was concluded that the existing system needs to be replaced. The Facilities Management Department will continue to have a mechanical/HVAC contractor on-call to respond to system failures, issues, and concerns before and during this work.
MPSTOC County Support for Renewal (2G08-008-000)	366,665	Increase necessary to appropriate revenues received in FY 2021. An amount of \$366,665 is associated with the state reimbursement for their share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs. The County pays for all operational requirements and the State reimburses the County for their share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2021. An amount of \$53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for infrastructure replacement and upgrade requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot.
Total	\$20,326,267	

Fund 30040, Contributed Roadway Improvements
\$48,340,654

FY 2022 expenditures are recommended to increase \$48,340,654 due to the carryover of unexpended project balances in the amount of \$37,524,789 and other adjustments of \$10,815,865. This adjustment is based on actual revenue received in FY 2021 in the amount of \$10,606,309 and interest earnings of \$209,556. Developer contribution revenue fluctuates each year depending on the pace of development; therefore, contributions are only reflected and applied to projects at the end of the fiscal year. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Centreville Developer Contributions (2G40-032-000)	\$6,014	Increase necessary based on the appropriation of interest earnings received in FY 2021.
Countywide Developer Contributions (2G40-034-000)	137,223	Increase necessary based on the appropriation of \$6,000 in revenue received and \$131,223 in interest earnings received in FY 2021.
Fairfax Center Developer Contributions (2G40-031-000)	83,999	Increase necessary based on the appropriation of \$50,000 in revenue received and \$33,999 in interest earnings received in FY 2021.
Tysons Corner Developer Contributions (2G40-035-000)	59,902	Increase necessary based on the appropriation of \$21,582 in revenue received and \$38,320 in interest earnings received in FY 2021.
Tyson Grid of Streets Developer Contributions (2G40-057-000)	2,028,727	Increase necessary based on the appropriation of revenue received in FY 2021.
Tysons-wide Developer Contributions (2G40-058-000)	8,500,000	Increase necessary based on the appropriation of revenue received in FY 2021.
Total	\$10,815,865	

OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements
\$60,356,133

FY 2022 expenditures are recommended to increase \$60,356,133 due to the carryover of unexpended project balances in the amount of \$60,349,285 and an adjustment of \$6,848. This adjustment includes the appropriation of revenues received during FY 2021. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (5G25-027-000)	\$1,032,581	Increase necessary to appropriate revenues received in FY 2021 in the amount of \$6,848 for reimbursements from Dominion Power associated with Project 5G25-060-010, Pedestrian Improvements-2014 and Project ST-000021, Pedestrian Improvements-2007. In addition, an increase of \$1,025,733 is based on the adjustments noted below.
Lorton Art Access Road - 2014 (TS-000020)	(1,127)	Decrease due to completion of this project.
Pedestrian Improvements-2007 (ST-000021)	(1,000,000)	Decrease due to completion of most of the projects included in this program. The last remaining project within the program is now under construction. Additional reductions and transfers from this project will occur at future budget cycles as funding needs are identified.
Pedestrian Improvements – 2014 (5G25-060-000)	1,000,000	Increase necessary to support higher than anticipated costs associated with Pedestrian Improvement projects within this program. This increase will support ongoing and future projects.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(1,300,000)	Decrease due to substantial completion of most of the projects included in this program. The last remaining project within the program was recently completed. Additional reductions and transfers from this project will occur at future budget cycles as funding needs are identified.
Route 29 Widening – 2007 (5G25-052-000)	(106)	Decrease due to completion of this project.
Stringfellow Road-2007 (5G25-051-000)	(24,500)	Decrease due to completion of this project.
Traffic Calming Program (2G25-076-000)	300,000	Increase necessary to support higher than anticipated costs associated with the Traffic Calming projects. This increase will support ongoing and future Traffic Calming projects in FY 2022.
Total	\$6,848	

Fund 30060, Pedestrian Walkway Improvements
(\$4,464,892)

FY 2022 expenditures are recommended to decrease \$4,464,892 due to the closure of this fund. This funding level includes the carryover of unexpended project balances in the amount of \$3,664,892 and an adjustment of \$800,000 to transfer FY 2022 funding to Fund 30010. The closure of Fund 30060 will allow for the consolidation of all District

FY 2021 Carryover Review

OTHER FUNDS DETAIL

Capital Project funds and provide a simplified process for Board members to access their capital project funds. All other remaining projects will be transferred to Fund 30010, General Construction and Contributions. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (ST-000042)	(\$1,560,023)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000050, Sinking Fund for Walkways. This project provides for a sinking fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Sinking Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. The Sinking Fund for Walkways will now be funded in Fund 30010.
Contingency – General Fund (2G25-059-000)	(21,449)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project 2G25-091-000, Contingency-General Fund.
Reinvestment and Repairs to County Walkways (2G25-057-000)	(1,722,550)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000049, Reinvestment and Repairs to Walkways.
Trail Snow Removal Pilot (2G25-114-000)	(32,000)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project 2G25-121-000, Trail Snow Removal Pilot.
Walkways – Braddock District (ST-000023)	(45,979)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000004, Capital Projects – Braddock District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Dranesville District (ST-000024)	(255,320)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000005, Capital Projects – Dranesville District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Hunter Mill District (ST-000025)	(4,163)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000006, Capital Projects – Hunter Mill District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Walkways – Lee District (ST-000026)	(60,309)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000007, Capital Projects –Lee District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Mason District (ST-000027)	(68,592)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000008, Capital Projects – Mason District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Mount Vernon District (ST-000028)	(434,653)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000009, Capital Projects – Mount Vernon District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Providence District (ST-000029)	(189,858)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000010, Capital Projects – Providence District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Springfield District (ST-000030)	(30,024)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000011, Capital Projects – Springfield District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Walkways – Sully District (ST-000031)	(39,970)	Decrease due to Fund closure. The remaining balance in this project will be transferred to Fund 30010, Project ST-000012, Capital Projects – Sully District. This will provide maximum flexibility to address small infrastructure priorities within each District and provide a more simplified process for Board members to access district funds.
Total	(\$4,464,892)	

Fund 30070, Public Safety Construction
\$335,987,741

FY 2022 expenditures are recommended to increase \$335,987,741 due to the carryover of unexpended project balances of \$329,751,087 and a net adjustment of \$6,236,654. The adjustment includes the appropriation of bond premium in the amount of \$6,000,000 associated with the January 2021 bond sale; the appropriation of additional proffer revenue in the amount of \$103,198 received in FY 2021 associated with the Fire Department's Emergency Vehicle Preemption Program; the appropriation of interest revenue in the amount of \$3,295 associated with the Scotts Run Fire Station

FY 2021 Carryover Review

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project, and the appropriation of interest revenue in the amount of \$32,606 received in FY 2021 and proffer revenue of \$3,641,462 received in FY 2021 associated with public improvements in the Scotts Run South area. This adjustment is partially offset by a decrease of \$3,543,907 associated with the completion of the Public Safety Headquarters (PSHQ) project. This funding is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (2G25-061-000)	(\$9,600,000)	Decrease due to a reallocation of \$9,600,000 to support the Police Tactical Operations – 2015 project and a reallocation of \$6,000,000 to support the Franconia Police Station and Governmental Center project. This decrease is partially offset by an increase of \$6,000,000 that is necessary to appropriate bond premium received in FY 2021 associated with the January 2021 bond sale.
Emergency Vehicle Operations and K9 Center – 2015 (PS-000012)	(4,500,000)	Decrease due to a reallocation of \$4,500,000 to support 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.
Franconia Police Station - 2015 (PS-000013)	10,500,000	Increase necessary to reallocate funding from the Emergency Vehicle Operations Center/K9 project and the Public Safety Contingency-Bonds project to the Franconia Police Station and Governmental Center project. The current Franconia site is very constrained and does not accommodate the needs of the Police Station. The station is now planned to be part of the Kingstowne Library complex. The Complex will include the Library, the Police Station, the Lee District Supervisor's Office, the Franconia Museum, an Active Adult Center, and a childcare facility. The complex will also include garage parking and a County fueling station. Additional funding is required to fund construction market cost escalation, new requirements for Gold Certification under the LEED Green Building program and the changes required to co-locate the facility at the Kingstowne Library complex. Full funding for this project is required prior to construction award scheduled for fall 2021.

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Project Name (Number)	Increase/ (Decrease)	Comments
Police Tactical Operations - 2015 (PS-000011)	9,600,000	Increase necessary to reallocate funding from the Public Safety Contingency-Bonds project to accommodate changes in the project scope. This project was approved as part of the fall 2015 Public Safety Bond Referendum in the amount of \$24 million and was initially intended to renovate the existing building. After further review, an option to demolish the majority of the facility and construct a new addition adjacent to the existing Back-up 911 Center was selected. 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. The funding increase includes the change from a renovation to a new building, construction market cost escalation, and the new requirements for Gold Certification under the LEED Green Building program. The additional funding is required prior to construction award in fall 2021.
Public Safety Headquarters (PS-000006)	(3,543,907)	Decrease due to project completion. The Public Safety Headquarters project was funded with Economic Development Authority (EDA) bonds. All remaining funding as well as an amount of \$21,474 in FY 2021 interest earnings is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds.
Scotts Run Fire Station Proffer Contributions (FS-000079)	3,295	Increase necessary to appropriate interest revenue received in FY 2021 associated with the Scotts Run Fire Station project. As part of the redevelopment of the Tysons area, the County established a proffer with a private developer for a new Scotts Run Fire Station in the eastern part of Tysons. The proffers will provide the majority of the funding for the design and construction of the facility. Any interest accumulated on the proffer funding is then allocated to the project.
Scotts Run Public Improvements-Stormwater (SD-000042)	3,674,068	Increase necessary to appropriate interest revenue of \$32,606 received in FY 2021 and proffer revenue of \$3,641,462 received in FY 2021 associated with public improvements in the Scotts Run South area.

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Project Name (Number)	Increase/ (Decrease)	Comments
Traffic Light Preemptive Devices (PS-000008)	103,198	Increase necessary to appropriate additional proffer revenue received in FY 2021 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 \$697,227 has been received for this initiative.
Total	\$6,236,654	

Fund 30090, Pro Rata Share Drainage Construction
\$5,712,821

FY 2022 expenditures are recommended to increase \$5,712,821 due to the carryover of unexpended project balances in the amount of \$3,057,464 and an adjustment of \$2,655,357 to appropriate pro rata share revenues received during FY 2021. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed (SD-000040)	\$2,655,357	Increase necessary to appropriate revenues received during FY 2021. Funds will be used to complete Countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for the construction of drainage improvement projects located within that watershed. The new amended program includes a single Countywide rate for assessment purposes and a single project across all 30 major watersheds. All assessments collected are aggregated and used for any eligible project within the County.
Total	\$2,655,357	

Fund 30300, Affordable Housing Development and Investment
\$58,511,329

FY 2021 expenditures are recommended to increase \$58,511,329 due to unexpended project balances of \$52,605,509, \$5,000,000 as a result of a Transfer-In from the General Fund to support affordable housing projects, and \$905,820 due to an appropriation of excess revenues received in FY 2021.

Project Name (Number)	Increase/ (Decrease)	Comments
Franconia Governmental Center (HF-000174)	\$205,820	Increase necessary to support predevelopment work on a new affordable housing project.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Government Center Site (HF-000171)	200,000	Increase necessary to support predevelopment work on a new affordable housing project.
Housing Blueprint (2H38-180-000)	5,000,000	Funding of \$5,000,000 is included as a Transfer-In from the General Fund to support affordable housing projects.
Little River Glen IV (HF-000116)	500,000	Increase necessary to support relocation costs for Little River Glen IV in FY 2022.
Total	\$5,905,820	

Fund 30400, Park Authority Bond Construction
\$169,381,955

FY 2022 expenditures are recommended to increase \$169,381,955 due to the carryover of unexpended project balances in the amount of \$168,034,018 and an adjustment of \$1,347,937. This adjustment includes the appropriation of bond premium associated with the January 2021 bond sale and grants and contributions received in FY 2021. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Grants and Contributions (PR-000010)	\$197,937	Increase necessary to appropriate revenue received in FY 2021 from the VA Department of Conservation.
Park Renovations and Upgrades - 2020 (PR-000147)	1,150,000	Increase necessary to appropriate bond premium received in FY 2021 associated with the January 2021 bond sale.
Total	\$1,347,937	

Special Revenue Funds

Fund 40000, County Transit Systems
\$4,026,494

FY 2022 expenditures are recommended to increase \$4,026,494 primarily due to the carryover of balances from FY 2021, including \$7,746,967 in encumbered operating expenses and capital project balances. An additional \$1,000,000 is included to provide a local match for grants supporting the purchase of electric buses and charging infrastructure. These increases are partially offset by a \$4,720,473 decrease in the County operating subsidy for Virginia Railway Express (VRE) due to their use of federal stimulus funding for FY 2022 operating requirements. It should be noted that, as part of the *FY 2021 Carryover Review*, a new Student Bus Program Coordinator position has been established in the Agency 40, Department of Transportation. The cost for this position, as well as the associated fringe benefit expenses, will be absorbed by Fund 40000, County Transit Systems. The partial year cost for FY 2022 is \$91,596 and the recurring cost beginning in FY 2023 is \$121,627. Funds available in Fund 40000 will also be utilized to cover the costs of additional student passes to support the expansion of the Metrobus program.

FY 2022 revenues are recommended to decrease \$3,390,256 as a result of the greater than anticipated balances available from FY 2021 and the reduced operating subsidy for VRE.

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FY 2021 actual expenditures reflect a decrease of \$15,219,745 or 12.4 percent, from the *FY 2021 Revised Budget Plan* amount of \$122,868,886. Of this amount, \$7,746,967 is included as encumbered carryover in FY 2022. The remaining balance of \$7,472,778 is primarily attributable to greater than anticipated savings in operating expenses, such as fuel, contracted operation of Connector service, and oil. The operating savings is primarily attributable to the reduced level of service during the COVID-19 pandemic.

Actual revenues in FY 2021 total \$40,462,820, a decrease of \$8,370,020, or 17.1 percent, from the FY 2021 estimate of \$48,832,840. This decrease was due primarily due to lower than anticipated State Aid in support of bus operations and a reduction in reimbursements from WMATA for use of the West Ox facility.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$14,822,000, a decrease of \$567,025. This balance reflects the net remaining monies from the County's \$26,262,080 CARES credit for regional transit services received via WMATA and will be held in reserve for future years or unanticipated issues related to the COVID-19 pandemic. These credits can be used toward the County's capital, operating and other transit-related expenses to prevent, prepare for and respond to the COVID-19 pandemic, including the resulting loss of passenger fare revenues. These CARES credits will be held at the Northern Virginia Transportation Commission (NVTC). During FY 2021, \$8,612,080 of these credits were utilized leaving a balance of \$17,650,000 million. For the *FY 2022 Revised Budget Plan*, \$2,828,000 million of the CARES credits will continue to support operations and offset anticipated reduction in Fairfax Connector fare revenue. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
ADA Remediation (TF-000037)	(\$238,701)	This project is complete, and the balance is reallocated to support other projects.
Mid-Life Overhaul (TF-000040)	238,701	Additional funding required for bus repairs.
Fairfax Connector Buses - Capital (TF-000048)	1,000,000	Funding to provide a local match for a grant to purchase electric transit buses and charging infrastructure
Total	\$1,000,000	

Fund 40010, County and Regional Transportation Projects

\$359,274,754

FY 2022 expenditures are recommended to increase \$359,274,754 due the carryover and net adjustments to capital project balances.

FY 2022 revenues are recommended to increase by \$179,999,490 due to \$50,000,000 in Economic Development Authority (EDA) bonds expected to provide additional support for transportation projects endorsed by the Board of Supervisors in July of 2012 as part of the Four-Year Transportation Plan. As part of the updated Transportation Priorities Plan (TPP), revenue assumptions include an additional \$50,000,000 in requested EDA bonds to be utilized toward costs for the Soapstone Drive Overpass Project. In addition, \$76,378,763 is anticipated in the Northern Virginia Transportation Authority (NVTA) 70 percent revenue and increases in NVTA 30 percent revenue of \$3,322,990 for the County, \$132,466 for the Town of Herndon, and \$165,271 for the Town of Vienna.

A FY 2022 Transfer Out of \$3,293,740 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for the portion of debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2021 actual expenditures reflect a decrease of \$328,527,987, or 86.0 percent, from the *FY 2021 Revised Budget Plan* amount of \$382,007,665. Of this amount, \$328,388,211 reflects the carryover of unexpended project balances.

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The remaining expenditure savings of \$139,776 is primarily attributable to Personnel Service savings associated with the agency's management of vacant positions.

FY 2021 actual revenues total \$114,136,256, a decrease of \$145,958,983, or 56.1 percent, from the FY 2021 estimate of \$260,095,239. This is primarily due to \$100,000,000 in EDA bonds anticipated to supplement a variety of projects not yet implemented based on the timing of capital project expenditure requirements, \$57,521,620 in anticipated NVTa revenues that were not received in FY 2021 but are expected in FY 2022, and a net decrease of \$33,913 in miscellaneous revenues. These were partially offset by \$8,673,975 in additional NVTa 30 percent revenue received by the County, the Town of Herndon, and the Town of Vienna; \$2,854,495 in additional commercial real estate tax collections; and \$68,080 in reimbursement from Virginia Department of Transportation (VDOT) Revenue Sharing Program for the Route 29 Widening project.

As a result of the actions discussed above, the FY 2022 ending balance is \$13,300,000, which is no change from the FY 2022 Adopted Budget Plan. A portion of Fund 40010 funding is held in Construction Reserve and is reallocated to individual projects previously endorsed by the Board of Supervisors, as projects are ready for implementation. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
BRAC-Telegraph Road Widening South Van Dorn (2G40-021-000)	(\$130,000)	Reduce appropriation and move to support other projects.
Braddock Road & Burke Lake Road & Guinea Road (2G40-081-000)	(97,313)	Project completed. Reduce appropriation and move to support other projects.
Bus Stops – Countywide (TS-000010)	800,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program.
Construction Reserve (2G40-001-000)	(14,190,418)	Decrease to appropriate necessary funds from the Construction Reserve to support required project costs.
Construction Reserve NVTa 30% (2G40-107-000)	25,967,036	Net adjustment after allocation of funds to support approved projects.
County Six Year Plan - Bike & Pedestrian Program (2G40-088-000)	5,000,000	Increase in appropriation needed to fund bicycle and pedestrian projects approved in the Transportation Priorities Plan from December 2019.
Eskridge Road Extension (2G40-029-000)	(6,479)	Project completed. Reduce appropriation and move to support other projects.
Fairfax Corner Parking Facility (TF-000042)	(6,000,000)	Reduce appropriation and move to support other projects.
Georgetown Pike Trail (ST-000043)	(157,682)	Project completed. Reduce appropriation and move to support other projects.
Herndon Bus Garage Renovation (TF-000038)	(194,854)	Project completed. Reduce appropriation and move to support other projects.

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Project Name (Number)	Increase/ (Decrease)	Comments
Herndon NVT A 30% Capital (2G40-105-000)	158,639	Increase based on updated revenue estimate from NVT A.
Herndon Metro Station Access Management Study (HMSAMS) (2G40-086-000)	2,000,000	Increase in appropriation needed to fund projects identified through the HMSAMS study.
Huntington Service Line Renovation and Expansion C&I (TF-000025)	(54,108)	Project completed. Reduce appropriation and move to support other projects.
Innovation Station North Neighborhood Access (ST-000048)	4,400,000	Increase in appropriation needed to fund projects approved in the Transportation Priorities Plan December 2019.
Jones Branch Connector (County/VDOT) (2G40-062-000)	(9,804)	Reduce appropriation and move to support other projects.
Old Courthouse Road Safe Routes to School (2G40-175-000)	(488,358)	Reduce appropriation and move to support other projects.
Pedestrian Task Force Recommendations (ST-000003)	(263,738)	Project completed. Reduce appropriation and move to support other projects.
Pohick Road Widening (2G40-130-000)	(1,500,000)	Project completed. Reduce appropriation and move to support other projects.
Richmond Highway CSX Underpass - NVT A 30 (2G40-180-000)	(7,208,000)	Reduce appropriation and move to support other projects.
Rolling Road VRE Garage Feasibility Study (2G40-055-000)	1,300,000	Increase in appropriation needed to fund project approved in the Transportation Priorities Plan December 2019.
Richmond Highway Bus Rapid Transit NVT A70 (2G40-162-000)	18,857,143	Increase in appropriation of NVT A regional funds needed to continue to advance the Richmond Highway Bus Rapid Transit project.
Route 29 Widening (Centreville to Fairfax City) (2G40-019-000)	(62,177)	Project completed. Reduce appropriation and move to support other projects.
Route 7 Georgetown Pike Lighting Project (2G40-070-000)	(44,251)	Reduce appropriation and move to support other projects.
Studies, Planning, Advanced Design Program Reserve (2G40-090-000)	700,000	Increase in appropriation needed to fund tasks related to the Transportation Priorities Plan December 2019.

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Project Name (Number)	Increase/ (Decrease)	Comments
Telegraph Road Widening/Hayfield Road (2G40-172-000)	1,500,000	Increase in appropriation needed to fund project approved in the Transportation Priorities Plan December 2019.
VDOT Plan Review (2G40-097-000)	100,000	Additional funding is included to continue VDOT's work on expedited review of project engineering and design plans
Vienna NVT A 30% Capital (2G40-106-000)	309,387	Increase based on updated revenue estimate from NVT A.
West Ox Bus Facility-Parking Expansion (TF-000003)	(21,166)	Project completed. Reduce appropriation and move to support other projects.
Wolftrap Elementary School Crosswalk Local Cash Match (2G40-168-000)	195,000	Increase in appropriation needed to fund local share of project.
Total	\$30,858,857	

Fund 40030, Cable Communications
\$7,259,697

FY 2022 expenditures are recommended to increase \$7,259,697. An increase of \$49,538 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to encumbrances of \$2,870,360 and an increase of \$4,389,337, which includes \$3,969,799 to support I-Net for the Department of Information Technology, and \$370,000 associated with upgrade and replacement of Channel 16 video equipment as well as Government Center Conference Center A/V upgrades.

FY 2021 actual expenditures reflect a decrease of \$9,553,386, or 50.3 percent, from the *FY 2021 Revised Budget Plan* amount of \$18,986,762. Of this amount, \$2,870,360 is included as encumbered carryover and \$4,339,799 in unencumbered carryover. The remaining balance of \$2,343,127 is primarily attributable to \$1,061,653 savings in Personnel Services due to vacancies, \$966,698 in operating, and \$314,876 in Capital Equipment.

Actual revenues in FY 2021 total \$19,533,010, a decrease of \$682,032, or 3.4 percent, from the FY 2021 estimate of \$20,215,042 primarily due to lower than anticipated receipts for Communications Sales and Use Tax and PEG Capital Access Grants.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$2,136,846, an increase of \$1,611,657.

Fund 40040, Fairfax-Falls Church Community Services Board
\$15,038,291

FY 2022 expenditures are recommended to increase \$15,038,291, or 8.1 percent over the FY 2022 Adopted Budget Plan amount of \$184,856,796. Included in this total is an increase of \$10,320,859 in encumbered carryover, consisting primarily of ongoing contractual obligations, residential treatment and health related services, medical and laboratory equipment and supplies, and building maintenance and repair services. Also included is a transfer of \$254,713 from Agency 77, Office of Strategy Management for Human Services, and \$121,237 from Agency 89, Employee Benefits, in connection with an organizational realignment to re-envision Health and Human Services strategic policy and planning efforts. In addition, an appropriation of \$3,000,000 from the Electronic Health Record Reserve is included to implement a new electronic health record solution for the agency; an appropriation of \$250,000 from the Diversion

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First Reserve to establish an onsite medical assessment program at the Merrifield Crisis Response Center originally funded in the FY 2020 Adopted Budget Plan; as well as an increase of \$1,091,482 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$1,091,482.

An increase of \$15,000,000 to Transfers Out as part of the *FY 2022 Revised Budget Plan* is reflected. This funding will support a Transfer Out to the General Fund due to higher than anticipated savings in Personnel Services and Operating Expenses, intensified by higher than anticipated revenue collections.

FY 2021 actual expenditures reflect a decrease of \$17,917,357, or 9.5 percent, from the *FY 2021 Revised Budget Plan* amount of \$188,436,413. Of this amount, \$10,320,859 is included as encumbered carryover in FY 2022. The remaining balance of \$7,596,498 includes savings in Operating Expenses associated with lower than anticipated contract expenses and savings in Personnel Services as a result of longer than anticipated position recruitment times.

Actual revenues in FY 2021 total \$37,455,237, an increase of \$2,148,036, or 6.1 percent, from the FY 2021 estimate of \$35,307,201 primarily due to higher than budgeted State Department of Behavioral Health and Developmental Services (DBHDS) revenue, as well as increases in Medicaid Fees and miscellaneous revenue.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$10,219,465, a decrease of \$8,505,466.

Fund 40045, Early Childhood Birth to 5

\$287,924

FY 2022 expenditures are recommended to increase \$287,924 due to \$240,003 in encumbered carryover for FY 2021 obligations that were not able to be paid prior to the end of the fiscal year and \$47,921 included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$47,921.

An increase of \$5,000,000 to Transfers Out as part of the *FY 2022 Revised Budget Plan* is reflected. This funding will support a Transfer Out to Fund 30010, General Construction and Contributions, to support the Kingstowne Complex Childcare Center.

FY 2021 actual expenditures reflect a decrease of \$7,707,413 or 23.5 percent, from the *FY 2021 Revised Budget Plan* amount of \$32,827,189. Of this amount, \$240,003 is included as encumbered carryover in FY 2022. The remaining balance of \$7,467,410 is attributable to savings of \$683,768 in Personnel Services as well as \$6,783,642 in Operating Expenses due primarily to a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR) and lower participation of families due to COVID-19.

Actual revenues in FY 2021 total \$24,626, a decrease of \$191,334, or 88.6 percent, from the FY 2021 estimate of \$215,960 primarily due to lower than anticipated collections from permits, costs recovered from the Cities of Fairfax and Falls Church, and Federal pass-through funds associated with the Head Start USDA program.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$2,276,076, an increase of \$2,276,076.

OTHER FUNDS DETAIL

Fund 40050, Reston Community Center**\$2,286,432**

FY 2022 expenditures are recommended to increase \$2,286,432 due to unexpended capital project and capital equipment balances of \$1,470,047 and \$6,590, encumbered carryover of 161,287 in Operating Expenses to support program operations, as well as increases of \$249,724 in Personnel Services and \$292,750 in Operating Expenses to align the budget to pre-pandemic levels. Additionally, an increase of \$106,034 is included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$4,090,321, or 35.9 percent, from the *FY 2021 Revised Budget Plan* amount of \$11,391,235. Of this amount, \$254,954 is included as encumbered carryover in FY 2022. The remaining balance of \$3,835,367 comprises \$1,380,766 in Capital Projects due to unexpended project balances, \$6,590 in Capital Equipment, and \$1,036,351 in Personnel Services and \$1,411,660 in Operating Expenses as a result of reduced programming due to the COVID-19 pandemic.

Actual revenues in FY 2021 total \$9,171,704, a decrease of \$631,827, or 6.4 percent, from the FY 2021 estimate of \$9,803,531 as a result of reduced programming due to the COVID-19 pandemic.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$6,009,153, an increase of \$1,172,062 over the FY 2022 Adopted Budget Plan.

Fund 40060, McLean Community Center**\$551,015**

FY 2022 expenditures are recommended to increase \$551,015 due to encumbered carryover of \$142,489, unexpended project balances of \$363,302 and an increase of \$45,224 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$2,271,312, or 32.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$7,078,257. Of this amount, \$142,489 is included as encumbered carryover in FY 2022. The remaining balance of \$2,128,823 is primarily attributable to decreased programming due to the COVID-19 pandemic and unexpended project balances that will carryforward to FY 2022.

Actual revenues in FY 2021 total \$5,278,962, a decrease of \$910,322, or 14.7 percent, from the FY 2021 estimate of \$6,189,284 primarily due to decreased programming due to the COVID-19 pandemic.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$5,630,070, an increase of \$809,975 over the FY 2022 Adopted Budget Plan.

Fund 40070, Burgundy Village Community Center**\$80,133**

FY 2022 expenditures are recommended to increase \$80,133 due to \$79,057 in encumbered carryover that is primarily for the new deck that is being built at Burgundy Village Community Center and \$1,076 included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$130,371, or 94.6 percent, from the *FY 2021 Revised Budget Plan* amount of \$137,878. Of this amount, \$79,057 is included as encumbered carryover in FY 2022. The remaining balance of \$51,314 is primarily attributable to savings of \$8,118 in Personnel Expenses due to extended closure of the Burgundy Village Community Center during the COVID-19 pandemic; savings of \$42,345 in Operating Expenses due

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to lower than budgeted spending for building maintenance and repair; and small balances in Capital Expenses and Non-Pay Employee Benefits.

Actual revenues in FY 2021 total \$42,804, a decrease of \$3,061, or 6.7 percent, from the FY 2021 estimate of \$45,865 primarily due to lower than anticipated receipts from the levy on real property, rental income, and interest on investments. Burgundy Village Community Center remained closed for rentals for the majority of FY 2021 due to the ongoing pandemic, which accounted for the significant decline in revenue compared to previous years. The center began offering limited rentals to two church organizations for weekly services starting in February 2021; however, the center remained closed to the general public.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$201,889, an increase of \$47,177.

Fund 40080, Integrated Pest Management

\$349,429

FY 2022 expenditures are recommended to increase \$349,429 due to \$330,586 in encumbered carryover for FY 2021 obligations that were not able to be paid prior to the end of the fiscal year in both the Forest Pest Program and the Disease Carrying Insects Program as well as \$18,843 included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$1,983,544, or 56.3 percent, from the *FY 2021 Revised Budget Plan* amount of \$3,520,628. Of this amount, \$330,586 is included as encumbered carryover in FY 2022. The remaining balance of \$1,652,958 is attributable to savings of \$753,124 in Operating Expenses, \$663,664 in Compensation, \$215,004 in Benefits, and \$21,166 in Capital due to lower than anticipated spending, especially in the Disease Carrying Insects Program.

Actual revenues in FY 2021 total \$2,630,719, a decrease of \$16,964, or 0.6 percent, from the FY 2021 estimate of \$2,647,683 due to lower than projected receipts from the tax levy on real property, offset partially by higher than anticipated receipts from interest on investments.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$4,028,808, an increase of \$1,617,151.

Fund 40090, E-911

\$14,925,061

FY 2022 expenditures are recommended to increase \$14,925,061 including carryover of \$13,442,846 of Information Technology (IT) projects and \$1,258,739 of encumbered IT operating balances. The remaining balance of \$223,476 is included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$223,476.

FY 2021 actual expenditures reflect a decrease of \$17,949,908, or 26.6 percent, from the *FY 2021 Revised Budget Plan* amount of \$67,375,308. Of this amount, \$13,442,846 reflects unexpended IT projects and \$1,258,739 of encumbered IT operating balances.

Actual revenues in FY 2021 total \$50,316,084, a decrease of \$226,439, or 0.4 percent from the FY 2021 estimate of \$50,452,523 due to lower than projected revenue in Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$7,684,145, an increase of \$3,021,884.

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Fund 40100, Stormwater Services**\$182,312,873**

FY 2022 expenditures are recommended to increase \$182,312,873 based on the carryover of unexpended project balances in the amount of \$179,413,809 and a net adjustment of \$2,899,064. This adjustment includes the carryover of \$1,312,110 in operating and capital equipment encumbrances, an increase of \$197,626 to Personnel Services to support a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021, and an increase to capital projects of \$1,389,328. The adjustment to capital projects is based on the appropriation of the remaining operational savings of \$783,662, higher than anticipated revenues of \$304,634, revenues of \$203,600 collected through the land development process that will support tree preservation and planting projects in FY 2022, revenues of \$44,841 associated with dam and facility maintenance projects, miscellaneous revenues in the amount of \$45,652, and the appropriation of \$6,939 from the ending balance that was due to an FY 2021 audit adjustment. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dam & Facility Maintenance (2G25-031-000)	\$44,841	Increase necessary to appropriate revenues received in FY 2021 that will support dam and facility maintenance projects in FY 2022.
Stream & Water Quality Improvements (SD-000031)	1,140,887	Increase necessary to appropriate FY 2021 operational savings of \$783,662, higher than anticipated Stormwater revenues of \$304,634, miscellaneous revenues received in FY 2021 in the amount of \$45,652 and the appropriation of \$6,939 from the ending balance that was due to an FY 2021 audit adjustment.
Tree Preservation and Plantings (2G25-030-000)	203,600	Increase necessary to appropriate revenues collected through the land development process that will support tree preservation and planting projects in FY 2022.
Total	\$1,389,328	

Fund 40110, Dulles Rail Phase I Transportation Improvement District**\$3,752,400**

FY 2022 expenditures are recommended to increase \$3,752,400, including an increase of \$4,200,00 to appropriate funding from the fund balance based on a recommendation from the Silver Line Phase I Transportation District Commission. An amount of \$4,000,000 will be used for debt defeasance and an amount of \$200,000 will be used for the associated costs of issuance in FY 2022. This increase is partially offset by a decrease of \$447,600 that represents savings from the debt defeasance that occurred in FY 2021.

FY 2021 actual expenditures reflect a decrease of \$1,176, or 0.0 percent, from the *FY 2021 Revised Budget Plan* amount of \$27,457,600. This funding was used for debt service payments and debt defeasance in FY 2021.

Actual revenues in FY 2021 total \$16,159,899, an increase of \$10,512, or 0.1 percent, over the FY 2021 estimate of \$16,149,387 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$37,104,257, a decrease of \$3,740,712.

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Fund 40120, Dulles Rail Phase II Transportation Improvement District
\$12,813,233

FY 2022 expenditures are recommended to increase \$12,813,233 due to the appropriation of funding to support the construction payments to the Metropolitan Washington Airports Authority (MWAA) for the balance of the tax district's \$114.4 million share of construction costs after the proceeds from the Dulles Rail Phase II District's \$215.6 million portion of the County's Transportation Infrastructure Financing and Innovation Act (TIFIA) loan were spent in FY 2019. The TIFIA loan with the United States Department of Transportation closed on December 17, 2014.

FY 2021 actual expenditures of \$29,231,743 reflect a decrease of \$13,313,233, or 31.3 percent, from the *FY 2021 Revised Budget Plan* amount of \$42,544,976. This is primarily attributable to lower than anticipated construction payments to MWAA and operating expenses.

Actual revenues in FY 2021 total \$20,781,067, an increase of \$296,891, or 1.4 percent, over the FY 2021 estimate of \$20,484,176 due to higher than anticipated interest on investments, miscellaneous revenue and real estate taxes.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$66,010,246, an increase of \$796,891.

Fund 40125, Metrorail Parking System Pledged Revenues
\$2,866,864

FY 2022 expenditures are recommended to increase \$2,866,864 based on the carryover of unexpended project balances. This is due primarily to the carryover of \$2,662,025 in project balances associated with the Fairfax County Economic Development Authority (EDA) Parking Revenue bond sale in February 2017 for the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage. These parking garages are operated and maintained by the County as part of the agreement for the Silver Line Phase II. In addition, this increase is due to an adjustment of \$204,839 for encumbrances associated with the operations and maintenance of the Wiehle-Reston East Metrorail Parking Garage, Herndon Metrorail Parking Garage, and Innovation Center Metrorail Parking Garage.

FY 2022 revenues are recommended to remain the same as the FY 2022 Adopted Budget Plan revenues of \$7,568,848. FY 2022 also includes a \$3,293,740 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized toward payment on the debt service on the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2021 actual expenditures reflect a decrease of \$2,866,864, or 16.9 percent, from the *FY 2021 Revised Budget Plan* amount of \$16,953,917. This amount includes unexpended Capital Project balances to be carried over to FY 2022.

Actual revenues in FY 2021 total \$3,425,245, an increase of \$225,245, or 7.0 percent, over the FY 2021 estimate of \$3,200,000 due to higher than anticipated interest earnings of \$108,045, higher than anticipated parking revenues of \$73,818 and higher than anticipated ground rent earnings of \$43,382.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$14,306,436, an increase of \$3,518,985.

Fund 40130, Leaf Collection
\$18,466

FY 2022 expenditures are recommended to increase \$18,466. An increase of \$3,766 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to encumbered carryover of \$14,700 in Operating Expenses.

FY 2021 actual expenditures reflect a decrease of \$388,333, or 16.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$2,405,565. Of this amount, \$14,700 is included as encumbered carryover in FY 2022. The remaining

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balance of \$373,633 is primarily attributable to savings of \$167,051 in Personnel Services due to reduced usages of limited-term staff during the leaf season, \$136,582 in Operating Expenses primarily due to fewer than anticipated maintenances and repair costs of leaf equipment and decreased leaf disposal expenses, and \$70,000 in Capital Equipment due to lower than anticipated needs for equipment purchases.

Actual revenues in FY 2021 total \$2,204,724, an increase of \$13,473, or 0.6 percent, over the FY 2021 estimate of \$2,191,251 primarily due to higher than anticipated leaf collection revenues.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$4,973,823, an increase of \$383,340.

Fund 40140, Refuse Collection

\$1,655,444

FY 2022 expenditures are recommended to increase \$1,655,444. An increase of \$92,082 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to \$352,408 in encumbered carryover, \$244,345 in unencumbered carryover for the purchase of two Electric Rear Loaders and Chargers, and \$966,609 for Capital Projects.

FY 2021 actual expenditures reflect a decrease of \$2,366,900, or 10.9 percent, from the *FY 2021 Revised Budget Plan* amount of \$21,700,522. Of this amount, \$352,408 is included as encumbered carryover, \$244,345 is included as unencumbered carryover, and \$966,609 is unspent Capital Project balances that will be carried forward. The remaining balance of \$803,539 is primarily attributable to savings of \$403,621 in Personnel Services, \$184,926 in Operating Expenses, and \$214,991 in Capital Equipment.

Actual revenues in FY 2021 total \$18,505,312, an increase of \$153,635, or 0.8 percent, over the FY 2021 estimate of \$18,351,677 primarily due to higher than anticipated refuse collection revenues and greater revenues from sales of assets.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$865,091, an increase of \$865,091.

Fund 40150, Refuse Disposal

\$5,557,793

FY 2022 expenditures are recommended to increase \$5,557,793. An increase of \$134,086 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to \$1,379,769 in encumbered carryover, \$171,850 in unencumbered carryover for the purchase of two electric transfer trailers, and \$3,872,088 in unexpended Capital Projects balance.

FY 2021 actual expenditures reflect a decrease of \$7,044,948, or 11.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$63,430,485. Of this amount, \$1,379,769 is included as encumbered carryover in FY 2022, \$171,850 is included as unencumbered carryover in FY 2022, and \$3,872,088 for Capital Projects. The remaining balance of \$1,621,241 is primarily attributable to savings of \$677,804 in Personnel Services due to higher than anticipated position turnover, \$554,191 in Operating Expenses resulted from lower than anticipated disposal expenses, and \$389,246 in Capital Equipment.

Actual revenues in FY 2021 total \$50,449,417, a decrease of \$5,387,321, or 9.6 percent, from the FY 2021 estimate of \$55,836,738 primarily due to lower than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$57,340,562, a decrease of \$3,900,166.

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Fund 40170, I-95 Refuse Disposal
\$9,765,402

FY 2022 expenditures are recommended to increase \$9,765,402. An increase of \$39,310 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to \$484,567 in encumbered carryover, and \$9,241,525 in unexpended Capital Projects balance.

FY 2021 actual expenditures reflect a decrease of \$10,834,453, or 56.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$19,325,318. Of this amount, \$484,567 is included as encumbered carryover in FY 2022 and \$9,241,525 for Capital Projects. The remaining balance of \$1,108,361 is primarily attributable to savings of \$437,495 in Personnel Services due to higher than anticipated turnover, \$53,049 in Operating Expenses, and \$617,817 in Capital Equipment.

Actual revenues in FY 2021 total \$10,226,334, a decrease of \$275,916, or 2.6 percent, from the FY 2021 estimate of \$10,502,250 primarily due to lower than anticipated disposal revenues.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$35,105,094, an increase of \$793,135.

Fund 40300, Housing Trust
\$19,362,142

FY 2022 expenditures are recommended to increase \$19,362,142 due to unexpended project balances of \$18,871,113; \$1,500,000 to support renovations at Stonegate Village; and an appropriation of \$732,483 in proffer revenues received in FY 2021, partially offset by a decrease of \$1,741,454 to align the budget based on revenue projections in FY 2022.

FY 2021 actual expenditures reflect a decrease of \$18,871,114, or 74.8 percent, from the *FY 2021 Revised Budget Plan* amount of \$25,217,181 due to unexpended project balances which will carry forward in FY 2022.

Actual revenues in FY 2021 total \$5,679,509, an increase of \$2,017,727, or 55.1 percent, over the *FY 2021 Revised Budget Plan* amount of \$3,661,782 due primarily to the recognition of additional proffer revenue and equity shares on affordable dwelling unit sales.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$4,388,627, an increase of \$1,526,699.

Project Name (Number)	Increase/ (Decrease)	Comments
ADA Compliance – HCD Pender (HF-000115)	(\$100,000)	Decrease necessary to align the budget with revenue projections in FY 2022.
ADU Acquisitions (HF-000093)	732,483	Increase necessary to appropriate proffer revenue received in FY 2021.
Rehabilitation of FCRHA Properties (2H38-068-000)	(141,454)	Decrease necessary to align the budget with revenue projections in FY 2022.
Stonegate Village Renovations (HF-000170)	1,500,000	Increase necessary to start development work on the Stonegate Village project.
Undesignated Housing Trust Fund (2H38-060-000)	(1,500,000)	Decrease necessary to align the budget with revenue projections in FY 2022.
Total	\$491,029	

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Fund 40330, Elderly Housing Programs**\$45,074**

FY 2022 expenditures are recommended to increase \$45,074 due to encumbered carryover of \$42,920 and an increase of \$2,154 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$2,154.

FY 2021 actual expenditures reflect a decrease of \$68,013, or 2.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$3,299,914. Of this amount, \$42,920 is included as encumbered carryover in FY 2022. The remaining balance of \$25,094 is primarily attributable to lower than anticipated program expenses in FY 2021.

Actual revenues in FY 2021 total \$1,297,823, an increase of \$992, or 0.1 percent, over the FY 2021 estimate of \$1,296,831 primarily due to higher than anticipated rental income in FY 2021.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$3,130,687, an increase of \$26,085 over the FY 2022 Adopted Budget Plan.

Fund 50800, Community Development Block Grant**\$10,429,356**

FY 2022 expenditures are recommended to increase \$10,429,356 due to the residual carryover of unexpended grant balances of \$9,872,426; an increase of \$167,350 due to the amended Department of Housing and Urban Development (HUD) award; and an increase of \$389,580 based on actual program income received in FY 2021. It should be noted that no funding is included in Personnel Services for a one-time compensation adjustment for merit employees and \$500 for non-merit employees paid no later than November 2021, as the grants will absorb the impact within the existing award authorizations.

FY 2021 actual expenditures reflect a decrease of 9,872,426, or 29.5 percent, from the *FY 2021 Revised Budget Plan* amount of \$33,445,514 due to unexpended grant balances that will carry forward into FY 2022.

Actual revenues in FY 2021 total \$13,035,023, a decrease of \$9,441,696, or 42.0 percent, from the FY 2021 estimate of \$22,476,719. These balances will carry forward into FY 2022 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$0, resulting in no change from the FY 2022 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2022, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd Housing	\$506,224	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380024	Fair Housing Program	53,649	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380035	Home Repair for the Elderly	346,961	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380036	Contingency Fund	(2,599,303)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380037	CDBG-Gum Springs Public Improvements	(11,515)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380039	Planning and Urban Design	(63,803)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380040	General Administration	(46,378)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380042	Housing Program Relocation	(150,503)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380060	Homeownership Assistance Program	980,503	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380079	Adjusting Factors	(891,467)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380091	Affordable Housing RFP	1,013,863	Increase of \$624,283 necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan. Additionally, an increase of \$389,580 is included to appropriate excess revenues received in FY 2021.
1380095	CDBG-Fairfax Court	175,720	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380096	CDBG-Fairfax Law Foundation	64,293	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380097	CDBG-Northern Virginia Mediation Services, Inc.	85,850	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380098	CDBG-The Women's Center-TPS Access to Mental Health	84,483	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380099	CDBG-Housing and Comm Dev Rehab or Acquisitions	(575,000)	Decrease necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan
1380102	CDBG-FCRHA and County Rehab or Acquisitions	1,583,352	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
	Total	\$556,930	

Fund 50810, HOME Investment Partnerships Program
\$10,609,342

FY 2022 expenditures are recommended to increase \$10,609,342 due to the residual carryover of unexpended grant balances of \$2,642,613. The remaining increase is the result of an appropriation of \$7,884,566 in funding from the American Rescue Plan Act (ARPA), \$48,546 in program income received in FY 2021, and \$33,617 due to the amended Department of Housing and Urban Development (HUD) award. It should be noted that no funding is included in Personnel Services for a one-time compensation adjustment for merit employees and \$500 for non-merit employees paid no later than November 2021, as the grants will absorb the impact within the existing award authorizations.

FY 2021 actual expenditures reflect a decrease of \$2,642,613, or 43.5 percent, from the *FY 2021 Revised Budget Plan* amount of \$6,080,769. The remaining balance is attributable to unexpended grant balances that will carryforward to FY 2022.

Actual revenues in FY 2021 total \$3,652,633, a decrease of \$2,736,894, or 42.8 percent, from the FY 2021 estimate of \$6,389,527 primarily due to unexpended grant balances that will carryforward to FY 2022.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$0, resulting in no change from the FY 2022 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2022, the following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	\$5,042	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	31,000	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380051	Development Costs	(916,159)	Reallocation necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380052	Administration	3,362	Increase necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	943,188	Increase of \$895,415 necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan. Additionally, an increase of \$47,773 is included to appropriate revenue received in FY 2021.

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Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380103	FCRHA and County Rehab or Acquisitions	15,730	Increase of \$14,957 necessary based on the amended FY 2022 HUD award and the FY 2022 Consolidated One Year Action Plan. Additionally, an increase of \$773 is included to appropriate revenue received in FY 2021.
1CV3803	American Rescue Plan	7,884,566	Increase necessary to appropriate funding received as part of the American Rescue Plan Act to provide rental assistance, development funds for affordable housing, supportive services, and funds for acquisition and development of non-congregate shelter units.
	Total	\$7,966,729	

Internal Service Funds

Fund 60000, County Insurance

\$12,000,770

FY 2022 expenditures are recommended to increase \$12,000,770 over the FY 2022 Adopted Budget Plan total of \$31,565,173. Of the total increase, \$11,490,000 is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2022. In addition, an increase of \$500,000 is included to fund outside counsel for ongoing litigation. The remaining increase of \$10,770 in Personnel Services is included for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021 and is supported by a commensurate increase in the General Fund transfer.

FY 2021 actual expenditures reflect a decrease of \$16,796,523, or 42.4 percent, from the *FY 2021 Revised Budget Plan* amount of \$39,591,667. This decrease is primarily attributable to savings in Tax Litigation Expenses, as no pending refunds were paid out in FY 2021, with remaining refunds up to \$11.49 million including interest anticipated to be expended in FY 2022. It should be noted that these figures do not include any required change in the Accrued Liability Reserve, which is determined by an annual actuarial evaluation of the County's Self-Insured program. Adjustments to the Accrued Liability Reserve will be included in the *FY 2022 Mid-Year Review* as an audit adjustment to FY 2021. The remaining balance is primarily attributable to decreases in self-insurance losses, workers' compensation, and commercial insurance premium. The decrease in self-insurance losses is primarily attributable to lower third-party automobile physical damage and property damage expenses directly resulting from reduced operations and vehicle use during the pandemic. The decrease in workers' compensation is due to initiatives in the areas of early medical intervention and an emphasis of return-to-work efforts, resulting in less medical costs and

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indemnity payments, while the decrease in commercial insurance premiums is attributable to a consolidation of coverage and an increase in the retention level of the auto physical damage exposure.

Actual revenues in FY 2021 total \$929,992, a decrease of \$1,440,867, or 60.8 percent, from the FY 2021 estimate of \$2,370,859 primarily due to a decrease in interest earnings from investments.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$85,212,556, an increase of \$3,365,656.

Fund 60010, Department of Vehicle Services

\$5,492,679

FY 2022 expenditures are recommended to increase \$5,492,679. An increase of \$250,939 is included in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021. The remaining increase is due to \$5,241,740 encumbered carryover.

FY 2021 actual expenditures reflect a decrease of \$27,836,514, or 31.1 percent from the *FY 2021 Revised Budget Plan* amount of \$89,456,595. Of this amount, \$5,241,740 is included as encumbered carryover in FY 2022. The remaining balance of \$22,343,835 is primarily attributable to lower than anticipated expenditures in Fuel Operations due to lower demand for fuel as a result of COVID-19, lower than anticipated Replacement and Operating Expenses, as well as savings in Personnel Services.

Actual revenues in FY 2021 total \$67,590,128, a decrease of \$13,615,933, or 16.8 percent, from the FY 2021 estimate of \$81,206,361 primarily due to significant decline in the use of fleet vehicles during COVID-19 pandemic.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$51,279,442, an increase of \$8,978,841.

Fund 60020, Document Services

\$378,002

FY 2022 expenditures are recommended to increase \$378,002, primarily due to encumbered carryover of \$354,308 for equipment leases, repairs and maintenance, supplies, and contracted support. Additionally, an increase of \$23,694 is included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$23,694.

FY 2021 actual expenditures reflect a decrease of \$951,182, or 9.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$10,459,805. Of this amount, \$354,308 is included as encumbered carryover in FY 2022. The remaining balance of \$596,874 is primarily attributable to lower than projected expenditures for office equipment, computer equipment and printing accessories.

Actual revenues in FY 2021 total \$5,257,657, a decrease of \$192,343, or 3.5 percent, from the FY 2021 estimate of \$5,450,000 primarily due to lower than projected print-related revenues and lower than projected multi-functional device (MFD) revenue.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$446,477, an increase of \$404,531.

OTHER FUNDS DETAIL

Fund 60030, Technology Infrastructure Services
\$12,420,547

FY 2022 expenditures are recommended to increase \$12,420,547, primarily due to the appropriation of \$6,049,222 in balances to support IT infrastructure costs; support for increased PC hardware and software license costs; procurement of Anywhere 365 for Microsoft software to support the upgrade and modernization of the County's telephone system; purchase of additional load balancers to ensure the County network and website can respond quickly to staff and residents; and support for the continuing transition from mainframe to Windows-based operations. Additionally, encumbered carryover of \$4,132,090 supports the purchase of network hardware, contracted support, computer equipment, telecommunications hardware, and various maintenance requirements is included. Further, Operating Expenses are increased by \$2,000,000 to provide additional support for the PC program and network infrastructure functions. An increase of \$59,235 is included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the expenditure increases for the PC program, network infrastructure and the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$2,059,235.

FY 2021 actual expenditures reflect a decrease of \$8,790,990, or 16.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$52,666,082. Of this amount, \$4,132,090 is included as encumbered carryover in FY 2022. The remaining savings of \$4,658,900 is primarily attributable to savings in infrastructure services, telecommunications services, and PC program services as eligible expenditures were addressed with resources from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Actual revenues in FY 2021 total \$42,477,299, a decrease of \$907,178 or 2.1 percent, from the FY 2021 estimate of \$43,384,477 primarily due to lower than projected telecommunications charges.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$1,400,365, a decrease of \$2,297,500.

Fund 60040, Health Benefits
\$30,398,665

FY 2022 expenditures are recommended to increase \$30,398,665 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2021 actual expenditures reflect a decrease of \$58,836,844, or 24.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$237,785,224. The balance is primarily attributable to savings in claims expenditures and the unexpended portion of the FY 2021 premium stabilization reserve of \$54,242,570. Total claims for the County's self-insured plans increased 2.8 percent over FY 2020.

Actual revenues in FY 2021 total \$169,712,957, a decrease of \$18,737,394, or 9.9 percent, from the FY 2021 estimate of \$188,450,351 primarily due to lower than projected premium revenue from employer and employee contributions, as well as retirees. The revenue estimates included in the *FY 2021 Revised Budget Plan* were based on preliminary estimates of January 2021 premium increases and plan migration.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$28,326,607, an increase of \$9,700,785.

Enterprise Funds

Fund 69000, Sewer Revenue
\$0

There are no expenditures for this fund. However, the *FY 2022 Revised Budget Plan* Transfer Out to Fund 69010, Sewer Operation and Maintenance, is recommended to increase \$313,000. This increase is necessary to support a ***FY 2021 Carryover Review***

OTHER FUNDS DETAIL

one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2022 revenues are recommended to remain at the FY 2022 Adopted Budget Plan level.

Actual revenues in FY 2021 total \$252,035,069, an increase of \$30,064,301, or 13.5 percent, over the FY 2021 estimate of \$221,970,768 primarily due to higher than anticipated Availability Charges revenues based on increased development activity in Fairfax County, higher than anticipated Sewer Service Charges revenues, higher than anticipated Connection Charges revenues and higher than anticipated Water Reuse Charges revenues.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$126,947,029, an increase of \$29,751,301.

Fund 69010, Sewer Operations and Maintenance

\$6,598,855

FY 2022 expenditures are recommended to increase \$6,598,855 due to an adjustment of \$313,401 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021, encumbrances of \$6,021,378 in Operating Expenses and encumbrances of \$264,076 in Capital Equipment.

FY 2021 actual expenditures reflect a decrease of \$6,540,987, or 5.8 percent, from the *FY 2021 Revised Budget Plan* amount of \$112,051,516. Of this amount, \$6,285,454 is included as encumbered carryover in FY 2022. The remaining balance of \$255,533 is primarily attributable to savings in Operating Expenses due to lower than projected operating and maintenance costs, savings in Capital Equipment due to lower than anticipated actual costs of equipment purchases and higher than anticipated recovered costs.

There are no revenues in this fund. The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, is recommended to increase \$313,000 to support a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$348,666, an increase of \$255,132.

Fund 69300, Sewer Construction Improvements

\$50,291,493

FY 2022 expenditures are recommended to increase \$50,291,493 due to the carryover of unexpended project balances. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Colfax Gravity Sanitary Sewer Line Project (WW-000027)	(\$1,245,670)	Decrease due to project completion. The remaining balance is reallocated to Project WW-000028, Gravity Sewers.
Dogue Creek Rehabilitation and Replacement (WW-000002)	(344)	Decrease due to project completion. The remaining balance is reallocated to Project WW-000028, Gravity Sewers.
Gravity Sewers (WW-000028)	1,246,014	Increase based on the completion of projects noted herein.
Total	\$0	

OTHER FUNDS DETAIL

Fund 69310, Sewer Bond Construction**\$201,456,927**

FY 2022 expenditures are recommended to increase \$201,456,927 due to the carryover of unexpended project balances in the amount of \$198,642,312 and an adjustment of \$2,814,615. The adjustment includes \$63,778 in interest earnings received in FY 2021 and \$2,750,837 in revenue from the sale of bonds. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$2,814,615	Increase necessary to appropriate interest earnings in the amount of \$63,778 received in FY 2021 and revenue from the sale of bonds in the amount of \$2,750,837. In FY 2021, an amount of \$241.5 million in Sewer Revenue Bonds was issued to support the upgrade and improvement projects at the Noman M. Cole, Jr. Pollution Control Plant, including \$232.8 million in this fund and \$8.7 million to be reserved in Fund 69030, Sewer Bond Debt Reserve, for legal requirements.
Total	\$2,814,615	

Custodial Funds

Fund 70000, Route 28 Tax District**\$950**

FY 2022 expenditures are recommended to increase \$950 due to the timing of payments made in FY 2021 and the corresponding adjustment to appropriation levels in FY 2022.

FY 2021 actual expenditures reflect a decrease of \$529,988, or 4.3 percent, from the *FY 2021 Revised Budget Plan* amount of \$12,335,672. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2021 total \$11,807,850, a decrease of \$529,038, or 4.3 percent, from the FY 2021 estimate of \$12,336,888 primarily due to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

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

Funds 73000,73010,73020, Retirement Systems**\$33,386**

FY 2022 expenditures are recommended to increase \$33,386 due to an increase in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$37,332,443, or 5.4 percent, from the *FY 2021 Revised Budget Plan* amount of \$695,085,996. This is primarily attributable to lower than anticipated benefit payments to retirees.

Actual revenues in FY 2021 total \$2,304,217,111, an increase of \$1,258,504,036, over the FY 2021 estimate of \$1,045,713,075 primarily due to investment returns being higher than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2021. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2021.

FY 2021 Carryover Review

OTHER FUNDS DETAIL

Of the returns achieved through May, a gain of \$990,843,681 is due to unrealized gain on investments held but not sold as of June 30, 2021, and \$898,131,535 is due to realized return on investment. The FY 2021 actual unrealized gain of \$990.8 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three systems in FY 2021 are estimated to range between 25 and 31 percent.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2023 at this time because the impact from changes to liabilities will not be known until the actuarial valuation is completed. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the long-term expected rate of 7.0 percent. This is done to mitigate the volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$9,259,619,065, an increase of \$1,295,803,093.

Fund 73030, OPEB Trust

\$0

FY 2022 expenditures are recommended to remain at \$13,605,968, the same level as the FY 2022 Adopted Budget Plan.

FY 2021 actual expenditures reflect a decrease of \$12,967,325, or 52.1 percent, from the *FY 2021 Revised Budget Plan* amount of \$24,870,927. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2021. Once this adjustment is posted, it is anticipated that FY 2021 expenditures will be in line with the *FY 2021 Revised Budget Plan*.

Actual revenues in FY 2021 total \$95,343,696, an increase of \$80,785,164 over the FY 2021 estimate of \$14,558,532. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2021. Excluding the implicit subsidy from the FY 2021 estimate, revenues were \$93,116,418 higher than budgeted, primarily due to investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2021. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2021. Of the amount received through May, an unrealized gain of \$89,862,843 is for investments held but not sold as of June 30, 2021 and \$3,655,662 is due to realized return on investment. FY 2021 actual unrealized gain of \$89.9 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned 28.4 percent during the first eleven months of FY 2021 (through May 31, 2021). Portfolio I outperformed its custom benchmark of 25.57 percent for the same period. Favorable performance relative to the benchmark was due to the outperformance of certain active fund managers of international equity, small cap equity, absolute return fixed income, and core plus fixed income. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2021, was 11.45 percent versus 10.75 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$412,322,458, an increase of \$93,752,489.

OTHER FUNDS DETAIL

NON-APPROPRIATED FUNDS

Fund 80000, Park Revenue and Operating Fund
\$0

FY 2022 expenditures are recommended to remain the same; however, Fund 80000, Park Revenue and Operating Fund ended FY 2021 with a net deficit of \$2,811,646 due to decreases in revenue collections. In order to mitigate the on-going fiscal impact of the COVID-19 pandemic, staff continued to implement strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant. A General Fund transfer to Fund 80000 of \$1,592,798 supported by savings in the Parks General Fund has been included and a transfer from Fund 80300, Park Improvement Fund, of \$1,616,295 has been included primarily based on telecommunications revenues received during FY 2021. The use of this additional revenue and the savings generated in the General Fund has been applied to offset the net shortage and balance the Parks Revenue and Operating Fund. In addition, an increase of \$690,939 is included in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$690,939.

FY 2021 actual expenditures reflect a decrease of \$11,570,056 or 25.2 percent, from the *FY 2021 Revised Budget Plan* amount of \$45,843,130. These savings are associated with operational costs savings due to partial facility closures as well as the strategies implemented throughout the Park System.

Actual revenues in FY 2021 reflect a decrease of \$14,381,702 or 29.1 percent from the FY 2021 estimate of \$49,392,721. The Revenue and Operating Fund experienced a significant reduction in revenue collections due to the partial closure of facilities and the cancellation of some Park programs. Although the Park Authority implemented a gradual reopening of facilities and programs in accordance with safety guidelines, revenue collections were still lower than anticipated in FY 2021. Both revenue and expenditure estimates for FY 2022 will be reviewed as part of the *FY 2022 Mid-Year Review* and *FY 2022 Third Quarter Review*.

As a result of the actions discussed above, the FY 2022 ending balance is projected to \$421,954, an increase of \$397,447.

Fund 80300, Park Improvement Fund
\$27,014,019

FY 2022 expenditures are recommended to increase \$27,014,019 due to the carryover of unexpended project balances in the amount of \$17,765,716 and an adjustment of \$9,248,303. This increase is due to the appropriation of interest earnings, easement fees, donations and Park proffers received in FY 2021. It should also be noted that a transfer out of \$1,616,295 to Fund 80000, Park Revenue and Operating Fund, generated through telecommunications revenues received in FY 2021, has been included to help offset the negative balance in Fund 80000. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
E. C. Lawrence (PR-000112)	\$3,833	Increase necessary to appropriate interest earnings received in FY 2021.
FCPA Donation Account (PR-000133)	629,302	Increase necessary to appropriate donation revenues received in FY 2021.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Grants and Contributions (2G51-026-000)	32,296	Increase necessary to appropriate grant revenues received in FY 2021 to support Park Programs.
Park Easement Administration (2G51-018-000)	583,737	Increase necessary to appropriate easement revenues received in FY 2021.
Park Revenue Proffers (PR-000058)	7,917,693	Increase necessary to appropriate revenues received in FY 2021 from proffers. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	61,749	Increase necessary to appropriate pooled interest revenues to continue to support planned, long-term, life-cycle maintenance of revenue facilities in conjunction with the objectives of the Infrastructure Financing Committee (IFC). As the Park Authority's revenue facilities age, maintenance and reinvestment is a priority.
Sully Plantation (PR-000052)	19,693	Increase necessary to appropriate revenues received in FY 2021 from the Sully Foundation for improvements at the Sully Plantation.
Total	\$9,248,303	

Fund 81000, FCRHA General Operating
\$8,307,980

FY 2022 expenditures are recommended to increase \$8,307,980 due to increases of \$4,726,872 based on actual revenues received in FY 2021 reimbursed to the Private Financing Project to support Mount Vernon Community Center and Murraygate Village Apartments, \$3,558,492 in encumbered carryover, and \$22,616 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 2021.

FY 2021 actual expenditures reflect a decrease of \$6,495,989, or 56.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$11,456,672. Of this amount, \$3,558,492 is included as encumbered carryover in FY 2022. The remaining balance of \$2,937,497 is primarily attributable to unexpended project balances.

Actual revenues in FY 2021 total \$5,083,608, an increase of \$1,497,570, or 41.8 percent, over the FY 2021 estimate of \$3,586,038 primarily due to increased monitoring and developer fees received in FY 2021.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$20,699,050, a decrease of \$1,520,265 from the FY 2022 Adopted Budget Plan.

OTHER FUNDS DETAIL

Fund 81060, FCRHA Internal Service
\$116,170

FY 2022 expenditures are recommended to increase \$116,170 due to encumbered carryover of \$416,170, partially offset by a decrease of \$300,000 based on anticipated program needs in FY 2022 as a result of the Department of Housing and Community Development shifting their property management functions to third-party management.

FY 2021 actual expenditures reflect a decrease of \$1,096,298, or 25.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$4,272,577. Of this amount, \$416,170 is included as encumbered carryover in FY 2022. The remaining balance of \$680,128 is primarily attributable to lower than anticipated program expenses.

Actual revenues in FY 2021 total \$3,176,279, a decrease of \$1,096,298, or 25.7 percent, from the FY 2021 estimate of \$4,272,577 primarily due to lower than anticipated reimbursements associated with program expenses.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$0, resulting in no change from the FY 2022 Adopted Budget Plan.

Fund 81100, Fairfax County Rental Program
\$619,323

FY 2022 expenditures are recommended to increase \$619,323 due to increases of \$447,988 due to unexpended capital project balances, \$12,160 for encumbered carryover, and \$159,175 to support Operating Expenses at Woodley Hills for nine months as a result of the delay in the transition of the property to third-party management in FY 2022.

FY 2021 actual expenditures reflect a decrease of \$1,585,851, or 36.0 percent, from the *FY 2021 Revised Budget Plan* amount of \$4,404,609. Of this amount, \$12,160 is included as encumbered carryover in FY 2022. The remaining balance of \$1,573,691 is primarily attributable to unexpended capital project balances and savings in Personnel Services as a result of planned vacancies and placements ahead of the Department of Housing and Community Development shifting their property management functions to third-party management.

Actual revenues in FY 2021 total \$3,005,550, an increase of \$5,745, or 0.2 percent, over the FY 2021 estimate of \$2,999,805 primarily due to higher than anticipated program income in FY 2021.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$6,132,018, an increase of \$1,358,272 over the FY 2022 Adopted Budget Plan.

Fund 81200, Housing Partnerships
\$34,886,867

FY 2022 expenditures are recommended to increase \$34,886,867 due to increases of \$21,826,142 for construction at Old Mount Vernon High School (OMVHS), \$7,568,667 to support the renovation of Murraygate Village Apartments, \$5,472,058 due to encumbered carryover.

FY 2021 actual expenditures reflect a decrease of \$15,304,316, or 59.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$25,648,630. Of this amount, \$5,472,058 is included as encumbered carryover in FY 2022. The remaining balance of \$9,832,258 is primarily attributable to unexpended project balances related to the renovation of Murraygate Village Apartments.

Actual revenues in FY 2021 total \$10,344,314, a decrease of \$15,304,316, or 59.7 percent, from the FY 2021 estimate of \$25,648,630 primarily due to lower than anticipated reimbursements as a result of unexpended project balances related to the renovation of Murraygate Village Apartments.

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

FY 2021 Carryover Review

OTHER FUNDS DETAIL

Fund 81300, RAD-Project-Based Voucher
\$41,176

FY 2022 expenditures are recommended to increase \$41,176 due to increases of \$36,625 to support three months of utilities at Robinson Square in FY 2022 and \$4,551 in encumbered carryover.

FY 2021 actual expenditures reflect a decrease of \$1,755,679, or 19.7 percent, from the *FY 2021 Revised Budget Plan* amount of \$8,897,730. Of this amount, \$4,551 is included as encumbered carryover in FY 2022. The remaining balance of \$1,751,128 is primarily attributable to savings in Personnel Services as a result of planned vacancies and placements ahead of the Department of Housing and Community Development shifting their property management functions to third-party management.

Actual revenues in FY 2021 total \$7,886,039, an increase of \$146,907, or 1.9 percent, over the FY 2021 estimate of \$7,739,132 primarily due to increased Housing Assistance Payments (HAP) in FY 2021.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$7,191,347, an increase of \$1,861,410 over the FY 2022 Adopted Budget Plan.

Fund 81500, Housing Grants and Projects
(\$39,037)

FY 2022 expenditures are recommended to decrease \$39,037 due to a decrease of \$107,100 to the State Rental Assistance Program (SRAP) as a result of the Virginia Department of Behavioral Health and Developmental Services (VDBHS) no longer requiring a contribution to the SRAP Deployment Reserve, partially offset by an increase of \$68,063 due to unexpended grant balances that will carry forward into FY 2022.

FY 2021 actual expenditures reflect a decrease of \$1,164,530, or 38.4 percent, from the *FY 2021 Revised Budget Plan* amount of \$3,034,314 due to unexpended grant balances that will carry forward into FY 2022. Please note the remaining balance of \$1,096,467 in SRAP funds a reserve required by the grantor.

Actual revenues in FY 2021 total \$2,885,020, a decrease of \$108,436, or 3.6 percent, from the FY 2021 estimate of \$2,993,456 primarily due to unexpended grant balances that will carry forward into FY 2022 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$4,338,195, an increase of \$1,056,094 over the FY 2022 Adopted Budget Plan.

Fund 81510, Housing Choice Voucher Program
\$4,805,474

FY 2022 expenditures are recommended to increase \$4,805,474 due to increases of \$3,364,441 based on full utilization of Moving to Work (MTW) funding made available at the Department of Housing and Urban Development (HUD)'s increased proration factor of 100.0 percent; \$705,409 in the Portability Program to support anticipated increases in leasing; and, \$1,163,666 in ongoing administrative expenses due to encumbered carryover of \$553,542, \$552,567 to support program operations, and \$57,557 in for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees to be paid no later than November 202; partially offset by decreases of \$205,346 and \$222,696 in the Veteran Administrative Supportive Housing (VASH) and Five-Year Mainstream programs.

In addition, prior to the *FY 2021 Carryover Review*, an appropriation of \$2,272,740 was included in FY 2022 revenues and expenditures to support a new award from HUD for Emergency Housing Vouchers (EHV).

FY 2021 actual expenditures reflect a decrease of \$1,917,917, or 2.6 percent, from the *FY 2021 Revised Budget Plan* amount of \$74,743,131. Of this amount, \$553,542 is included as encumbered carryover in FY 2022. The remaining

OTHER FUNDS DETAIL

balance of \$1,364,373 is primarily attributable to the time it takes to lease up in response to a higher than originally anticipated proration factor from HUD.

Actual revenues in FY 2021 total \$76,178,786, a decrease of \$3,106,139, or 3.9 percent, from the FY 2021 estimate of \$79,284,925 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held Housing Assistance Payment (HAP) reserves.

FY 2022 revenues are increased \$3,903,992 due to increases of \$3,364,441 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; \$733,713 in the Portability Program to support anticipated increases in leasing; and, \$233,880 in administrative fees earned; partially offset by decreases of \$205,346 and \$222,696 in the VASH and Five-Year Mainstream programs.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$7,651,515, a decrease of \$2,089,704 from the FY 2022 Adopted Budget Plan.

Fund 83000, Alcohol Safety Action Program

\$17,230

FY 2022 expenditures are recommended to increase \$17,230 in Personnel Services for a one-time compensation adjustment of \$1,000 per merit employees and \$500 for non-merit employees to be paid no later than November 2021.

In order to offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In is increased by \$17,230.

FY 2021 actual expenditures reflect a decrease of \$293,855, or 15.4 percent, from the *FY 2021 Revised Budget Plan* amount of \$1,905,893. The remaining balance of \$293,855 is primarily attributable to savings of \$277,326 in Personnel Services due vacancies and \$16,530 in Operating Expenses due to lower than anticipated expenditures.

Actual revenues in FY 2021 total \$835,288, a decrease of \$279,112, or 25.0 percent, over the FY 2021 estimate of \$1,114,400 primarily due to lower referrals as a result of COVID.

As a result of the actions discussed above, the FY 2022 ending balance is projected to be \$106,536, an increase of \$14,743.

ATTACHMENT VII:
SAR & FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on October 5, 2021, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Appropriate to:

Fund 10001 - General Fund

AGENCY

01	Board of Supervisors		
	Compensation	\$53,500	
		<u>\$53,500</u>	
02	Office of the County Executive		
	Compensation	\$1,125,646	
	Operating Expenses	\$852,106	
		<u>\$1,977,752</u>	
03	Department of Clerk Services		
	Compensation	\$15,000	
	Operating Expenses	\$60,908	
		<u>\$75,908</u>	
04	Department of Cable and Consumer Services		
	Compensation	\$7,000	
	Operating Expenses	\$57	
		<u>\$7,057</u>	
06	Department of Finance		
	Compensation	\$56,500	
		<u>\$56,500</u>	
08	Facilities Management Department		
	Compensation	\$965,539	
	Operating Expenses	\$1,290,376	
		<u>\$2,255,915</u>	
11	Department of Human Resources		
	Compensation	\$411,410	
	Operating Expenses	\$358,180	
		<u>\$769,590</u>	
12	Department of Procurement and Material Management		
	Compensation	\$143,593	
	Operating Expenses	\$990,884	
		<u>\$1,134,477</u>	
13	Office of Public Affairs		
	Compensation	\$134,662	
	Operating Expenses	\$4,821	
		<u>\$139,483</u>	

FY 2021 Carryover Review

Fund 10001 - General Fund**AGENCY**

15	Office of Elections		
	Compensation	\$196,000	
	Operating Expenses	\$668,733	
		\$864,733	
16	Economic Development Authority		
	Compensation	\$38,000	
		\$38,000	
17	Office of the County Attorney		
	Compensation	\$61,500	
	Operating Expenses	\$1,122,137	
		\$1,183,637	
20	Department of Management and Budget		
	Compensation	\$674,433	
	Operating Expenses	\$605,612	
		\$1,280,045	
25	Business Planning and Support		
	Compensation	\$181,869	
	Operating Expenses	\$8,907	
		\$190,776	
26	Office of Capital Facilities		
	Compensation	\$11,131	
	Operating Expenses	\$497,126	
		\$508,257	
30	Department of Economic Initiatives		
	Compensation	\$324,285	
	Operating Expenses	\$173,991	
		\$498,276	
31	Land Development Services		
	Compensation	\$269,000	
	Operating Expenses	\$889,988	
		\$1,158,988	
35	Department of Planning and Development		
	Compensation	\$132,500	
	Operating Expenses	\$1,065,495	
		\$1,197,995	
37	Office of the Financial and Program Auditor		
	Compensation	\$2,000	
	Operating Expenses	\$20,000	
		\$22,000	
38	Department of Housing and Community Development		
	Compensation	\$150,264	
	Operating Expenses	\$751,250	
		\$901,514	

FY 2021 Carryover Review

Fund 10001 - General Fund**AGENCY**

39	Office of Human Rights and Equity Programs	
	Compensation	\$15,000
	Operating Expenses	\$33,009
		\$48,009
40	Department of Transportation	
	Compensation	\$165,277
	Operating Expenses	\$752,940
	Work Performed for Others	(\$61,777)
		\$856,440
41	Civil Service Commission	
	Compensation	\$4,000
		\$4,000
42	Office of the Independent Police Auditor	
	Compensation	\$2,000
		\$2,000
51	Fairfax County Park Authority	
	Compensation	\$331,500
	Operating Expenses	\$28,739
	Capital Outlay	\$164,633
		\$524,872
52	Fairfax County Public Library	
	Compensation	\$433,000
	Operating Expenses	\$510,992
		\$943,992
57	Department of Tax Administration	
	Compensation	\$293,500
	Operating Expenses	\$744,444
		\$1,037,944
67	Department of Family Services	
	Compensation	\$1,947,841
	Operating Expenses	\$1,031,699
		\$2,979,540
70	Department of Information Technology	
	Compensation	\$336,612
	Operating Expenses	\$304,974
		\$641,586
71	Health Department	
	Compensation	\$1,050,472
	Operating Expenses	\$4,034,841
	Capital Outlay	\$7,465
		\$5,092,778

Fund 10001 - General Fund**AGENCY**

77	Office of Strategy Management for Health and Human Services	
	Compensation	(\$3,087,678)
	Operating Expenses	(\$312,660)
		(\$3,400,338)
79	Department of Neighborhood and Community Services	
	Compensation	\$2,285,631
	Operating Expenses	\$5,132,100
	Capital Outlay	\$40
		\$7,417,771
80	Circuit Court and Records	
	Compensation	\$162,500
	Operating Expenses	\$217,529
	Capital Outlay	\$40,000
		\$420,029
81	Juvenile and Domestic Relations District Court	
	Compensation	\$299,500
	Operating Expenses	\$146,939
	Capital Outlay	\$16,394
		\$462,833
82	Office of the Commonwealth's Attorney	
	Compensation	\$59,000
	Operating Expenses	\$1,104,020
		\$1,163,020
85	General District Court	
	Compensation	\$32,500
	Operating Expenses	\$62,016
		\$94,516
87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$138,350
	Capital Outlay	\$28,228
		\$166,578
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$138,501,790
		\$138,501,790
89	Employee Benefits	
	Benefits	\$2,239,263
	Non-Pay Employee Benefits	\$7,693
	Operating Expenses	\$47,653
	Work Performed for Others	(\$29,819)
		\$2,264,790
90	Police Department	
	Compensation	\$1,751,000
	Operating Expenses	\$3,706,825
	Capital Outlay	\$73,078
		\$5,530,903

FY 2021 Carryover Review

Fund 10001 - General Fund**AGENCY**

91	Office of the Sheriff	
	Compensation	\$556,000
	Operating Expenses	\$1,724,836
	Capital Outlay	\$597,932
		<hr/>
		\$2,878,768
92	Fire and Rescue Department	
	Compensation	\$1,542,000
	Operating Expenses	\$3,832,072
	Capital Outlay	\$1,399,990
		<hr/>
		\$6,774,062
93	Office of Emergency Management	
	Compensation	\$326,277
	Operating Expenses	\$4,840,821
	Capital Outlay	\$131,106
		<hr/>
		\$5,298,204
96	Department of Animal Sheltering	
	Compensation	\$32,500
	Operating Expenses	\$58,379
		<hr/>
		\$90,879
97	Department of Code Compliance	
	Compensation	\$47,500
	Operating Expenses	\$1,891
		<hr/>
		\$49,391

FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	<u>\$47,156,151</u>
		\$47,156,151
10020	Consolidated Community Funding Pool	
	Operating Expenses	<u>\$382,658</u>
		\$382,658
10030	Contributory Fund	
	Operating Expenses	<u>\$665,000</u>
		\$665,000
10040	Information Technology	
	IT Projects	<u>\$59,591,858</u>
		\$59,591,858
20000	Consolidated Debt Service	
	Bond Expenses	<u>\$4,577,783</u>
		\$4,577,783
30010	General Construction and Contributions	
	Capital Projects	<u>\$238,357,693</u>
		\$238,357,693
30015	Environmental and Energy Program	
	Capital Projects	<u>\$30,616,477</u>
		\$30,616,477
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	<u>\$63,611,179</u>
		\$63,611,179
30030	Library Construction	
	Capital Projects	<u>\$106,712,610</u>
		\$106,712,610
30040	Contributed Roadway Improvements	
	Capital Projects	<u>\$48,340,654</u>
		\$48,340,654
30050	Transportation Improvements	
	Capital Projects	<u>\$60,356,133</u>
		\$60,356,133
30060	Pedestrian Walkway Improvements	
	Capital Projects	<u>(\$800,000)</u>
		(\$800,000)
30070	Public Safety Construction	
	Capital Projects	<u>\$335,987,741</u>
		\$335,987,741
30090	Pro Rata Share Drainage Construction	
	Capital Projects	<u>\$5,712,821</u>
		\$5,712,821

FY 2021 Carryover Review

FUND

30300	Affordable Housing Development and Investment	
	Capital Projects	\$58,511,329
		\$58,511,329
30400	Park Authority Bond Construction	
	Capital Projects	\$169,381,955
		\$169,381,955
40000	County Transit Systems	
	Operating Expenses	(\$1,655,248)
	Capital Projects	\$5,681,742
		\$4,026,494
40010	County and Regional Transportation Projects	
	Compensation	\$860,758
	Benefits	\$131,128
	Operating Expenses	\$27,686
	Work Performed for Others	(\$991,886)
	Capital Projects	\$359,247,068
		\$359,274,754
40030	Cable Communications	
	Compensation	\$46,000
	Benefits	\$3,538
	Operating Expenses	\$5,435,301
	Capital Outlay	\$1,774,858
		\$7,259,697
40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$1,258,571
	Benefits	\$199,219
	Operating Expenses	\$13,331,602
	Capital Outlay	\$248,899
		\$15,038,291
40045	Early Childhood Birth to 5	
	Compensation	\$44,500
	Benefits	\$3,421
	Operating Expenses	\$240,003
		\$287,924
40050	Reston Community Center	
	Compensation	\$285,116
	Benefits	\$70,642
	Operating Expenses	\$454,037
	Capital Outlay	\$6,590
	Capital Projects	\$1,470,047
		\$2,286,432
40060	McLean Community Center	
	Compensation	\$42,000
	Benefits	\$3,224
	Operating Expenses	\$142,489
	Capital Projects	\$363,302
		\$551,015

FY 2021 Carryover Review

FUND

40070	Burgundy Village Community Center	
	Compensation	\$1,000
	Benefits	\$76
	Operating Expenses	\$13,887
	Capital Outlay	\$65,170
		\$80,133
40080	Integrated Pest Management Program	
	Compensation	\$17,500
	Benefits	\$1,343
	Operating Expenses	\$235,042
	Capital Outlay	\$95,544
		\$349,429
40090	E-911	
	Compensation	\$207,500
	Benefits	\$15,976
	Operating Expenses	\$3,721,728
	IT Projects	\$10,979,857
		\$14,925,061
40100	Stormwater Services	
	Compensation	\$183,500
	Benefits	\$14,126
	Operating Expenses	\$206,967
	Capital Outlay	\$1,105,143
	Capital Projects	\$180,803,137
		\$182,312,873
40110	Dulles Rail Phase I Transportation Improvement District	
	Bond Expenses	\$3,752,400
		\$3,752,400
40120	Dulles Rail Phase II Transportation Improvement District	
	Operating Expenses	\$12,813,233
		\$12,813,233
40125	Metrorail Parking System Pledged Revenues	
	Capital Projects	\$2,866,864
		\$2,866,864
40130	Leaf Collection	
	Compensation	\$3,500
	Benefits	\$266
	Operating Expenses	\$14,700
		\$18,466
40140	Refuse Collection and Recycling Operations	
	Compensation	\$85,500
	Benefits	\$6,582
	Operating Expenses	\$352,408
	Capital Outlay	\$244,345
	Capital Projects	\$966,609
		\$1,655,444

FUND

40150	Refuse Disposal	
	Compensation	\$124,500
	Benefits	\$9,586
	Operating Expenses	\$825,262
	Capital Outlay	\$726,357
	Capital Projects	\$3,872,088
		\$5,557,793
40170	I-95 Refuse Disposal	
	Compensation	\$36,500
	Benefits	\$2,810
	Operating Expenses	\$304,317
	Capital Outlay	\$180,250
	Capital Projects	\$9,241,525
		\$9,765,402
40180	Tysons Service District	
	Capital Projects	\$10,700,247
		\$10,700,247
40190	Reston Service District	
	Capital Projects	\$862,560
		\$862,560
40300	Housing Trust Fund	
	Capital Projects	\$19,362,142
		\$19,362,142
40330	Elderly Housing Programs	
	Compensation	\$2,000
	Benefits	\$154
	Operating Expenses	\$42,920
		\$45,074
50000	Federal/State Grants	
	Grant Expenditures	\$393,390,876
		\$393,390,876
50800	Community Development Block Grant	
	Grant Expenditures	\$10,429,356
		\$10,429,356
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$10,609,342
		\$10,609,342
60000	County Insurance	
	Compensation	\$10,000
	Benefits	\$770
	Operating Expenses	\$11,990,000
		\$12,000,770

FUND

60010	Department of Vehicle Services	
	Compensation	\$233,000
	Benefits	\$17,939
	Operating Expenses	\$573,473
	Capital Outlay	\$4,668,267
		\$5,492,679
60020	Document Services	
	Compensation	\$22,000
	Benefits	\$1,694
	Operating Expenses	\$354,308
		\$378,002
60030	Technology Infrastructure Services	
	Compensation	\$55,000
	Benefits	\$4,235
	Operating Expenses	\$10,434,893
	Capital Outlay	\$1,746,419
		\$12,240,547
60040	Health Benefits	
	Non-Pay Employee Benefits	\$30,398,665
		\$30,398,665
69010	Sewer Operation and Maintenance	
	Compensation	\$291,000
	Benefits	\$22,401
	Operating Expenses	\$6,021,378
	Capital Outlay	\$264,076
		\$6,598,855
69300	Sewer Construction Improvements	
	Capital Projects	\$50,291,493
		\$50,291,493
69310	Sewer Bond Construction	
	Capital Projects	\$201,456,927
		\$201,456,927
70000	Route 28 Tax District	
	Operating Expenses	\$950
		\$950
73000	Employees' Retirement Trust	
	Benefits	\$23,370
		\$23,370
73010	Uniformed Employees Retirement Trust	
	Benefits	\$5,008
		\$5,008
73020	Police Retirement Trust	
	Benefits	\$5,008
		\$5,008

FUND

GIVEN under my hand this _____ of October, 2021

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on October 5, 2021, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 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	\$482,985,088
S31000	Public School Construction	
	Capital Projects	\$217,116,427
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$8,009,674
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$0
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$53,984,840
S60000	Public School Insurance	
	Operating Expenditures	\$956,518
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$22,675,969
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$83,084
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of October, 2021

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2022
Amendment AS 22900

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on October 5, 2021, at which meeting 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	\$0	\$6,862,788	\$6,862,788
	Fund 10015 Economic Opportunity Reserve	\$0	\$478,779	\$478,779
	Fund 10030 Contributory Fund	\$14,492,449	\$15,157,449	\$665,000
	Fund 10040 Information Technology	\$0	\$20,611,200	\$20,611,200
	Fund 30010 General Construction and Contributions	\$16,579,278	\$49,941,229	\$33,361,951
	Fund 30015 Environmental and Energy Program	\$1,298,767	\$19,498,767	\$18,200,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$0	\$19,906,318	\$19,906,318
	Fund 30300 Affordable Housing Development and Investment	\$0	\$5,000,000	\$5,000,000
	Fund 40040 Fairfax-Falls Church Community Services Board	\$148,691,446	\$150,158,878	\$1,467,432
	Fund 40045 Early Childhood Birth to 5	\$32,619,636	\$32,667,557	\$47,921
	Fund 40090 E-911	\$6,400,398	\$6,623,874	\$223,476
	Fund 40330 Elderly Housing Programs	\$1,888,604	\$1,890,758	\$2,154
	Fund 60000 County Insurance	\$24,308,191	\$24,318,961	\$10,770
	Fund 60020 Document Services Division	\$3,941,831	\$3,965,525	\$23,694
	Fund 60030 Technology Infrastructure Services	\$0	\$2,059,235	\$2,059,235
	Fund 80000 Park Revenue and Operating	\$0	\$2,283,737	\$2,283,737
	Fund 83000 Alcohol Safety Action Program	\$791,411	\$808,641	\$17,230
30060	Pedestrian Walkway Improvements			
	Fund 30010 General Construction and Contributions	\$0	\$4,464,892	\$4,464,892
30070	Public Safety Construction			
	Fund 20000 County Debt Service	\$0	\$3,565,381	\$3,565,381
40010	County and Regional Transportation Projects			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$3,293,740	\$3,293,740
40040	Fairfax-Falls Church Community Services Board			
	Fund 10001 General Fund	\$0	\$15,000,000	\$15,000,000
40045	Early Childhood Birth to 5			
	Fund 30010 General Construction and Contributions	\$0	\$5,000,000	\$5,000,000

FY 2021 Carryover Review

69000	Sewer Revenue			
	Fund 69010 Sewer Operation and Maintenance	\$116,400,000	\$116,713,000	\$313,000
80300	Park Improvement			
	Fund 80000 Park Revenue and Operating	\$0	\$1,616,295	\$1,616,295
S10000	Public School Operating			
	Fund S31000 School Construction	\$9,453,227	\$16,004,197	\$6,550,970
	Fund S40000 School Food and Nutrition Services	\$0	\$1,800,000	\$1,800,000
	Fund S43000 School Adult & Community Education	\$975,000	\$1,535,709	\$560,709

A Copy - Teste:

Jill G. Cooper
Clerk to the Board of Supervisors

ATTACHMENT C:

**FCPS FY 2021 FINAL BUDGET REVIEW AND
APPROPRIATION RESOLUTIONS**

**(This attachment reflects staff's recommendations
to the School Board on July 15, 2021.)**

Subject: FY 2021 Final 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: July 15, 2021 Regular Meeting

School Board Action Required: Information

Ignite Link: Goal 4 - Resource Stewardship

Summary/Background (Key Points):

All the FY 2021 accounts have been closed subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the nine funds. All comparisons are against the FY 2021 Revised Budget.

In the School Operating Fund, after accounting for the revenue and expenditure variances and the School Board flexibility reserve, fuel contingency, and commitments and carryover, funds available total \$82.1 million.

Revenue variances begin on page one of the agenda attachment. FY 2021 actual total funds available are \$16.6 million less, or 0.5 percent, than the FY 2021 Revised Budget. State Aid for FY 2021 totals \$543.7 million, which is \$37.8 million less than budgeted, and sales tax receipts total \$235.4 million, \$43.9 million more than budgeted. Federal revenue totals \$92.8 million, which is \$8.4 million less than budgeted primarily due to the unspent multiyear grant awards that will be carried forward and reappropriated in FY 2022. Other revenue receipts, including tuition, fees, other service charges, and miscellaneous revenue, are \$14.4 million less than the third quarter estimate.

Excluding grants, the expenditure variance on page two of the agenda attachment totals \$89.8 million. The expenditure variance is 2.8 percent of the FY 2021 Revised Budget total disbursements and is attributed to \$68.9 million from salaries and employee benefits resulting from additional turnover and vacancy and \$20.9 million from utilities and fuel as a result of the pandemic. Multiyear unspent federal grant funds of \$9.0 million are carried forward and reappropriated for FY 2022.

As a result of the revenue and expenditure variances, available funds total \$82.1 million. This agenda item includes recommendations for FY 2022 expenditure adjustments including \$6.6 million for major maintenance and one-time funding of \$0.6 million to address a shortfall in the Adult and Community Education Fund, \$11.3 million to support FCPS' post COVID-19 response plan, \$9.4 million for staffing contingencies, \$12.2 million for instructional resources, a \$6.0 million placeholder for school board initiatives, \$1.8 million for equipment funding for food services equipment funding, and \$29.9 million to maintain the beginning balance for FY 2023.

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

Recommendation:

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

Attachment:

FY21 Year End Detailed Agenda Item

School Operating Fund Statement Summary and Balance Available*

(\$ in millions)

	FY 2021 Revised Budget	FY 2021 Actual	Variance
Beginning Balance, July 1	\$103.44	\$103.44	-
Reserves	41.02	41.02	-
Receipts	951.15	934.53	(16.62)
Transfers In	2,144.20	2,144.20	0.28
Total Available	\$3,239.81	\$3,223.19	(\$16.62)
Expenditures	\$3,166.44	\$2,942.66	(\$223.78)
Transfers Out	47.77	47.77	-
Total Disbursements	\$3,214.22	\$2,990.43	(\$223.78)
Ending Balance, June 30	\$25.60	\$232.76	\$207.16
FY 2022 Beginning Balance Requirements**	\$25.60	\$25.60	
School Board Flexibility Reserve	-	8.00	
Fuel Contingency	-	2.00	
Commitments and Carryover:			
Outstanding Encumbered Obligations	-	38.77	
School and Projects Carryover	-	61.38	
Department Critical Needs Carryover	-	14.89	
Balance after Commitments	-	\$82.13	
FY 2021 Administrative Adjustments (Investments/Identified Needs)			
<i>FY 2022 Beginning Balance Requirements</i>			
Mitigate Loss of Technology Support Fee		\$4.33	
<i>Prior Committed Priorities and Requirements</i>			
Major Maintenance		6.55	
Transfer to ACE Fund		0.56	
<i>Identified Investments</i>			
COVID-19 Response Placeholder		11.34	
Staffing Reserve		9.37	
Instructional Resources Reserve		12.24	
School Board Initiatives Placeholder		6.00	
Food Service Equipment Transfer		1.80	
Set-Aside for FY 2023 Beginning Balance		29.93	
Available Ending Balance	-	\$0.00	

*Does not add due to rounding.

**Funding set aside as part of the FY 2020 Final Budget Review.

	<u>AMOUNT</u>
I. FY 2021 ACTUAL REVENUE (as compared to the FY 2021 Revised Budget)	
A. State Revenue	\$6,161,038
As compared to the FY 2021 Revised Budget, State Revenue reflects a net increase of \$6.2 million due to a \$43.9 million increase in the sales tax projection, offset by a decrease in State Aid of \$37.8 million. This is due to actual average daily membership (ADM) being lower than projected, resulting in less revenue in Basic Aid, the primary component of State Aid.	
B. Federal Revenue	(8,400,922)
As compared to the FY 2021 Revised Budget, federal revenue reflects a net decrease of \$8.4 million, primarily due to:	
1. Unspent, multiyear grant awards (item II.B) that will be carried forward and reappropriated for FY 2022 (items III.C. and IV.A.) totaling \$9.0 million, primarily from the Individuals with Disabilities Education Act (IDEA) and Coronavirus Aid, Relief, and Economic Security (CARES) Act.	
2. Actual receipts from other federal revenue are \$0.6 million more than budgeted primarily due to Impact Aid offset by a decrease in e-Rate revenue.	
C. Tuition, Fees, and Other	(14,382,131)
Based on actual receipts, other revenue categories including tuition, fees, and miscellaneous revenue, reflect a net decrease of \$14.4 million. Due to the impact from the pandemic, the decrease results primarily from community use revenue, school fees such as field trips and parking fees, tuition from other jurisdictions, and City of Fairfax tuition.	
TOTAL FY 2021 REVENUE VARIANCE	<u>(\$16,622,015)</u>

	<u>AMOUNT</u>	<u>POSITION</u>
II. FY 2021 ACTUAL EXPENDITURES (as compared to the FY 2021 Revised Budget)		
A. Total Expenditures	(\$89,772,403)	(0.0)
Expenditures, excluding unspent multiyear grant awards (item II.B.), are \$89.8 million less than projected after funding the following:		
1. School Board Flexibility Reserve	\$8.0 million	
2. Fuel Contingency	\$2.0 million	
3. Outstanding Encumbered Obligations	\$38.8 million	
4. School/Multiyear Projects Carryover	\$61.4 million	
5. Department Critical Needs Carryover	\$14.9 million	
The expenditure variance totals 2.8 percent of the revised budget and comprises the following:		
1. Salaries	\$51.4 million	
2. Employee Benefits	\$17.5 million	
3. Other Expenditures	\$20.9 million	
The \$68.9 million in salary and benefits variance is mainly attributed to regular contracted personnel (due to higher than budgeted turnover/vacancy), hourly transportation and overtime spending impacted by the pandemic. The \$20.9 million in other expenditures is primarily due to lower utility usage and fuel expenses (also impacted by the pandemic).		
B. Multiyear Grant Funding	(\$8,975,224)	(0.0)
The total expenditure variance also includes unspent multiyear federal grant award expenditures totaling \$9.0 million. As a result of lower expenditures in the FY 2021 grant year, the corresponding revenue decrease is reflected in item I.B. This multiyear available grant funding (items III.C. and IV.A.) is carried forward and reappropriated to FY 2022		
TOTAL FY 2021 ACTUAL EXPENDITURE VARIANCE	(\$98,747,627)	(0.0)
FY 2021 TOTAL FUNDS AVAILABLE	<u>\$82,125,612</u>	

	<u>AMOUNT</u>
III. FY 2022 REVENUE AND BEGINNING BALANCE ADJUSTMENTS (as compared to the FY 2022 Approved Budget)	
X A. Beginning Balance	\$172,897,602
As a result of the adjustments from FY 2021, including the impact of commitments and carryover, the beginning balance for FY 2022 increased by \$172.9 million due to:	
1. School Board Flexibility Reserve	\$8.0 million
2. Fuel Contingency	\$2.0 million
3. Identified Investments	\$40.7 million
4. Outstanding Encumbered Obligations	\$38.8 million
5. School/Multiyear Projects Carryover	\$61.4 million
6. Department Critical Needs Carryover	\$14.9 million
7. Prior Committed Priorities/Requirements	\$7.1 million
X B. Set Aside for FY 2023 Beginning Balance	29,930,286
Available funding of \$29.9 million from FY 2021 year-end is recommended to be set aside as a beginning balance for FY 2023. This results in no change as compared to the beginning balance included in the FY 2022 Approved Budget.	
X C. Grants Adjustments <i>(Revenue adjustments are offset by corresponding expenditure adjustments in IV.A.)</i>	
1. Unspent multiyear federal grant awards from FY 2021 are carried forward to FY 2022.	8,975,224
2. Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:	
• The IDEA Parent Resource Center grant award increased by \$15,000 as compared to the FY 2022 Approved Budget.	15,000
• The IDEA 611 and 619 funding under the American Rescue Plan (ARP) Fund increased by \$10.1 million as compared to the FY 2022 Approved Budget.	10,113,068
FY 2022 REVENUE AND BEGINNING BALANCE ADJUSTMENTS*	\$221,931,179

*Does not add due to rounding

v-Recurring
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITION</u>
IV. FY 2022 RECOMMENDED EXPENDITURE ADJUSTMENTS			
X	A. Grants Adjustments <i>(Expenditure adjustment is offset by corresponding revenue adjustments in III.C.)</i>		
	1. Unspent multiyear federal grant awards from FY 2021 are carried forward to FY 2022. Administrative support for the ESSER II grant is being increased to add a 1.0 grants program manager position and a 0.5 accounting technician position to help manage the daily activities, reporting, and reimbursements requirements.	\$8,975,224	1.5
	2. Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:		
	• The IDEA Parent Resource Center grant award increased by \$15,000 as compared to the FY 2022 Budget Approved Budget.	15,000	0.0
	• The IDEA 611 and 619 funding under the American Rescue Plan (ARP) Fund increased by \$10.1 million as compared to the FY 2022 Approved Budget.	10,113,068	0.0
X	B. Commitments and Carryover	115,036,876	0.0
	Outstanding encumbered obligations, school and multiyear projects carryover, and department critical needs carryover are appropriated in FY 2022.		
	Outstanding encumbered obligations are the result of orders that remain undelivered, or the items have been received, but the invoice has not yet arrived. These are formal documents and move the appropriated funds from one fiscal year to the next.		
	Schools and multiyear projects carryover consist of systemwide multiyear projects, schools automatic balance carryover of 10 percent of their budgets (reduced from 25 percent as a result of the pandemic), selected accounts like band and field trips, and school requests for critical needs funding.		
	Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities.		
	1. Outstanding Encumbered Obligations	\$38.8 million	
	2. School/Multiyear Projects Carryover	\$61.4 million	
	3. Department Critical Needs Carryover	\$14.9 million	

V-Recurring
X-Nonrecurring

X	C. School Board Flexibility Reserve	8,000,000	0.0
	Funding of \$8.0 million is maintained for the School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year. This funding is carried forward to the next fiscal year with School Board approval.		
X	D. Fuel Contingency	2,000,000	0.0
	To align with the County and to address fluctuations in rates, FCPS created a fuel reserve with one-time funding at the FY 2016 Final Budget Review. Funding of \$2.0 million is maintained in the fuel reserve to mitigate rate fluctuations. This is consistent with the County's budgeting process for fuel.		
X	E. School Board Initiatives Placeholder	6,000,000	0.0
	One-time placeholder of \$6.0 million is included to address unanticipated recommendations from the School Board to support high priority initiatives. This funding will allow the School Board, in consultation with the Division Superintendent, to move forward on high priority initiatives that are time sensitive.		
X	F. Staffing Reserve	9,374,586	93.0
	The staffing reserve will be increased by \$9.4 million, including 93.0 positions. The increase in positions consists of the restoration of 33.0 positions that had been eliminated as part of the FY 2022 Approved Budget and 60.0 new positions as one-year support for the virtual school program.		
X	G. COVID-19 Response Placeholder	11,335,958	0.0
	One-time placeholder funding of \$11.3 million is included to address any unanticipated FCPS' pandemic activities.		
v	H. Instructional Resources (Textbooks and Basal Instructional Materials)	12,238,503	0.0
	The FY 2022 Approved Budget included one-time savings of \$12.2 million to defer the curriculum adoption of language arts, from kindergarten through grade 6, and Science for grade 7 and 8. This funding restores \$12.2 million for the adoption of curriculum resources.		
FY 2022 EXPENDITURE ADJUSTMENTS*		\$183,089,214*	94.5

*Does not add due to rounding

	<u>AMOUNT</u>	<u>POSITION</u>
V. FY 2022 RECOMMENDED TRANSFERS OUT ADJUSTMENTS		
X A. Major Maintenance	\$6,550,970	0.0
<p>One-time funding of \$6.6 million is requested to continue addressing the backlog of major maintenance initiatives.</p> <p>As part of the adoption of the FY 2014 Approved Budget, \$3.6 million was eliminated during the budget process. At that time, FCPS adopted a process of restoring the funding for major maintenance at the FY 2013 level using funding available annually at year end. Funding has been utilized to supplement major maintenance since FY 2013. As of the FY 2022-2026 Capital Improvement Program (CIP), the major maintenance backlog is estimated to be \$67.2 million.</p> <p>An additional \$3.0 million is recommended to address the substantial backlog of infrastructure that has surpassed its useful life and to keep better pace with major maintenance requirements. Funding major infrastructure maintenance will help prevent the failure of critical systems, deterioration of major capital investments, and significant health and safety hazards.</p>		
X B. Transfer to Adult and Community Education Fund	560,709	0.0
<p>The Adult and Community Education (ACE) Fund ended FY 2021 with a shortfall of \$0.6 million. Due to the impact from the pandemic, many in-person classes were canceled, resulting in a decrease in tuition. To support ACE, a one-time transfer of \$0.6 million is recommended.</p>		
X C. Equipment Transfer to Food Service	1,800,000	0.0
<p>Funding is requested to provide necessary equipment to the Food and Nutrition Services (FNS) Fund, so current services can continue. The funding request will support computer equipment and software upgrades at school sites, equipment replacement at the Food Service Warehouse, and replacement of several pieces of large kitchen equipment and related supplies. Funding this equipment will help prevent operational failures, improve efficiencies, and reduce maintenance costs.</p>		
FY 2022 TRANSFERS OUT ADJUSTMENTS	\$8,911,679	0.0
FY 2022 TOTAL DISBURSEMENT ADJUSTMENTS	<u>\$192,000,893</u>	<u>0.0</u>

	<u>AMOUNT</u>	<u>POSITION</u>
VI. FY 2023 BEGINNING BALANCE		
X A. Beginning Balance	\$29,930,286	0.0
All of the remaining funding available, \$29.9 million, is recommended to be set aside for the FY 2023 beginning balance. This results in no change as compared to the beginning balance included in the FY 2022 Approved Budget.		
FY 2022 TOTAL FUNDS AVAILABLE	<u>\$0.0</u>	

v-Recurring
X-Nonrecurring

VII. AGENDA SUMMARY

FY 2021 ACTUAL REVENUE VARIANCE	(\$16,622,015)
FY 2021 ACTUAL EXPENDITURE VARIANCE (After School Board Flexibility Reserve, Fuel Contingency, and commitments and carryover)	(\$98,747,627)
TOTAL FUNDS AVAILABLE	<u>\$82,125,612</u>
LESS PRIOR COMMITTED PRIORITIES AND COMMITMENTS	
Major Maintenance	\$6,550,970
Mitigate Loss of Technology Support Fee	4,334,600
Transfer to Adult and Community Education Fund	560,709
LESS RECOMMENDED IDENTIFIED INVESTMENTS	
Equipment Transfer to Food Service	1,800,000
School Board Initiatives Placeholder	6,000,000
Staffing Reserve	9,374,586
COVID-19 Response Placeholder	11,335,958
Instructional Resources Reserve	12,238,503
LESS FY 2023 BEGINNING BALANCE SET ASIDE	<u>29,930,286</u>
AVAILABLE ENDING BALANCE	<u>\$0</u>

VIII. OTHER FUNDS

SCHOOL CONSTRUCTION FUND

The FY 2021 actual receipts are \$0.1 million greater than the budgeted amount. This is primarily due to \$0.3 million in additional miscellaneous revenue received which includes county proffers, and funding received for schools' work orders, and an additional \$95,968 in capital cost recovery from Thomas Jefferson High School for Science and Technology tuition. The additional funding is offset by a decrease of \$0.3 million in revenue from boosters, youth associations, and community support of turf fields. Transfers in are \$1.2 million more than budgeted due to county transfers of \$0.8 million to support turf field replacements at Graham Road ES and Robinson SS, and \$0.4 million for the County's share of stormwater enhancement.

Actual FY 2021 expenditures total \$161.8 million, which is \$64.0 million less than the estimate at FY 2021 Revised Budget. Total costs for multiyear construction projects are allocated when the jobs are contracted, actual project expenditures are recognized as incurred, and unspent balances are carried forward into future years until the projects are complete. Therefore, construction projections that are funded through the 2019 Bond Referendum and are in the early stage of construction reflect only a portion of the total budgeted renovation cost. Projects include renovations for Cooper MS, Frost MS, Fox Mill ES, Braddock ES, Hybla Valley ES, Washington Mill ES, Madison HS (Addition), and West Potomac HS (Addition).

The actual FY 2021 turf field replacement ending balance of \$2.6 million reflects an \$0.8 million increase compared to the third quarter estimate due to a variance between budgeted and actual expenditures. This turf field funding is being held in reserve pending future replacement needs.

The FY 2022 Revised Budget includes funding of \$3.6 million in continued support to address the backlog of major infrastructure maintenance, and an additional \$3.0 million to address the substantial backlog of infrastructure that has surpassed its useful life, and to keep better pace with major maintenance requirements.

FOOD AND NUTRITION SERVICES FUND

The Food and Nutrition Services (FNS) Fund was affected by the school closures in FY 2021 due to the COVID-19 pandemic. While the standard meal sales were no longer offered, food services continued through emergency meal distributions at meal kit sites and the return of in-person meal service at schools. Excluding the beginning balance, revenue in the FNS fund totals \$67.0 million and is \$4.2 million more than the FY 2021 Revised Budget due to a \$4.0 million or 8.1 percent increase in federal aid, a \$0.1 million or 6.8 percent increase in food sales and a \$1.0 million increase in other revenue from an unbudgeted insurance receivable for a claim related to loss income due to the COVID-19 pandemic, offset by a decrease of \$1.0 million or 51.5 percent in state aid.

Actual expenditures total \$67.3 million which is a decrease of \$2.1 million, as compared to the FY 2021 Revised Budget. The decrease was primarily due to lower than anticipated expenditures for food product and supplies, as well as salary and benefits savings associated with vacant positions for food service staff.

The FY 2022 Revised Budget is adjusted to reflect an increase of \$6.2 million in the beginning balance and a \$1.8 million increase from the School Operating Fund to replace equipment which is past its useful life and required for operations. Expenditures also increased by \$2,273 in outstanding encumbered obligations from FY 2021 that were carried over into FY 2022.

Guidance from the USDA recommends LEA's limit their net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service. In total, the revenue and expenditure adjustments bring the Food and Nutrition Services reserve to \$6.2 for FY 2022. The current reserve balance is historically low compared to prior years and is not sufficient to mitigate the ongoing impact of expenditure and revenue fluctuations.

ADULT AND COMMUNITY EDUCATION FUND

The FY 2021 ending balance for the Adult and Community Education (ACE) Funds reflects a shortfall of \$0.6 million. The ACE Fund was affected by the COVID-19 pandemic in FY 2021 which resulted in decreased enrollments and fewer in-person classes.

These losses were partially mitigated through the conversion to online instruction of selected course offerings. Receipts and transfers total \$6.8 million, a decrease of \$2.1 million from the FY 2021 Revised Budget. This is due to a decrease in tuition and fees of \$1.7 million, a decrease in federal aid of \$0.5 million, a decrease in other revenue of \$0.1 million, offset by an increase in state aid of \$0.1 million.

Actual expenditures total \$7.1 million, which is \$1.5 million less than the FY 2021 Revised Budget, due to lower expenditures in hourly teacher costs, salaries and benefits, and materials and supplies connected with course cancellations. Expenditures for the fund include costs to run course offerings such as instructor costs and classroom supplies which are in addition to oversight and management costs.

The FY 2022 Revised Budget totals \$8.4 million which includes a one-time increase of \$0.6 million in the transfer from the School Operating Fund to address the shortfall in FY 2021.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2021 ending balance for the Grants and Self-Supporting Programs Fund totals \$31.5 million. The ending balance comprises of \$11.5 million for the Summer School subfund and \$20.0 million in the grants subfund. The FY 2022 Revised Budget increased by \$55.6 million due to new and revised grant awards, the reappropriation of the ending balance, and multiyear grant awards, as well as expenditure adjustments for summer school.

Grants Subfund:

The FY 2021 ending balance for the Grants subfund totals \$20.0 million and primarily represents grant funding not yet expended for Title I, Title II, and Title III.

The FY 2022 Revised Budget for the Grants subfund reflects an increase of \$48.0 million due to revised grant awards and the reappropriation of the ending balance and multiyear grant awards. Of this amount, \$20.0 million represents the ending balance and \$28.0 million results from the re-appropriation of multiyear grant awards primarily for entitlement grants such as Title I, Title II, and Title III; and other grants such as 21st Century Community Learning Center; Department of Defense Education Activity; and State Technology Plan.

Summer School Subfund:

The FY 2021 ending balance in the Summer School subfund is \$11.5 million, primarily due to lower than budgeted expenditures of \$8.9 million combined with \$4.0 million in reserve funding. Revenue receipts were \$1.4 million less than estimated primarily due to lower enrollment mainly as the result of social distancing for in-person programs and a lower tuition rate charged for courses. The FY 2021 ending balance will be carried over to FY 2022 allowing FCPS to maintain existing summer programs such as, Young Scholars, High School program, and Extended School Year (ESY). This funding will be available for future summer programs as well as any enhanced summer programs to address learning loss.

SCHOOL INSURANCE FUND

FY 2021 School Insurance Fund receipts total \$15.6 million, which is \$0.1 million less than the Third Quarter estimate for the Other Insurance subfund. This is the result of a decline in recovered losses, which can vary widely year to year.

Total FY 2021 expenditures of \$12.3 million are \$4.9 million less than the Third Quarter estimate of \$17.2 million after excluding the budget of \$1.9 million for the allocated reserve. This results from lower paid claims and administrative expenses for risk management and for workers' compensation. FCPS self-insures the Workers' Compensation Program as well as other liabilities. Accordingly, FCPS must maintain

sufficient reserves to settle claims. Accrued liabilities in the Workers' Compensation subfund increased by \$2.5 million primarily due to increases in outstanding case reserves and the Other Insurance subfund increase of \$1.3 million, for a total increase of \$3.8 million. This net change in accrued liabilities is accounted for in the fund's restricted reserves.

As compared to the FY 2022 Approved Budget, the FY 2022 Revised Budget reflects a \$4.8 million increase in the beginning balance, primarily due to increases in both the Workers' Compensation and Other Insurance subfunds' accrued liabilities, and an increase in the Workers' Compensation allocated reserves. Outstanding encumbered obligations of \$14,998 at FY 2021 year-end are reflected in FY 2022 expenditures. In addition, as compared to the FY 2022 Approved Budget, the revised budget includes a \$0.9 million increase in the allocated reserve and a \$3.8 million increase in restricted reserves.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

The FY 2021 Premium Stabilization Reserve (PSR) year end balance totals \$124.0 million, which is a \$20.9 million increase over the Third Quarter estimate. The total FY 2021 School Health and Flexible Benefits Fund revenue totals \$467.9 million and is an increase of \$10.5 million over the Third Quarter estimate. The increase in revenue is due to increased employer, employee, and retiree net contributions of \$10.1 million and higher rebates of \$0.4 million.

The FY 2021 School Health and Flexible Benefits Fund expenditures total \$445.5 million, which is a net decrease of \$10.5 million as compared to the FY 2021 Third Quarter estimate. Deferred and suspended services due to the COVID-19 pandemic continued to significantly impact claims paid in FY 2021; however, this decrease was partially offset by a higher incurred but not reported (IBNR) level. Self-insured claims paid were \$15.9 million less than estimated, offset by the \$4.0 million IBNR increase. Increases in paid premiums of \$0.8 million and FSA reimbursements of \$0.7 million were offset by a \$0.3 million decrease in administrative expenses as compared to the FY 2021 Third Quarter estimate. A certified IBNR estimate will not be available until after the close of the fiscal year. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2022 Midyear Budget Review. Outstanding encumbered obligations totaling \$85,466 at FY 2021 year-end are reflected in projected expenditures in the FY 2022 Revised Budget.

EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND

The FY 2021 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$3.3 billion, which is a \$504.6 million increase from the FY 2021 Third Quarter estimate. FY 2021 receipts total \$914.1 million which is an increase of \$499.4 million due to higher investment income.

ERFC expenditures for FY 2021 total \$214.5 million, which is \$5.3 million less than the FY 2021 Third Quarter estimate. This results from lower than projected retirement benefit payments and refund disbursements of \$5.6 million and lower administrative expenses of \$1.0 million offset by higher investment expenses of \$1.3 million. Increases in investment expenses directly correlate to increases in the assets of the fund. Due to the timing of the FY 2021 Final Budget Review, final transactions from investment activities, including actual returns from June, and the impact of employee retirements occurring at year end will be incorporated in the FY 2022 Midyear Budget Review.

The FY 2022 beginning balance reflects an increase of \$504.7 million. Outstanding encumbered obligations totaling \$83,084 at FY 2021 year-end are reflected in projected expenditures for the FY 2022 Revised Budget.

SCHOOL OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

The FY 2021 ending balance for the OPEB Trust Fund is \$205.8 million, which is an increase of \$39.9 million from the FY 2021 Revised Budget estimate, due to high investment returns. As a result of the timing of the FY 2021 Final Budget Review, final transactions from investment activities, including actual returns from June, will be incorporated in the FY 2022 Midyear Budget Review. Total FY 2021 revenue of \$66.8 million is an increase of \$36.9 million from the FY 2021 Revised Budget estimate due to the increase in investment returns.

FY 2021 expenditures totaling \$17.0 million are a decrease of \$3.0 million from the FY 2021 Revised Budget estimate primarily due to a decrease in benefits paid. The FY 2022 Revised Budget includes a \$39.9 million increase in the beginning balance as a result of the higher funding available at FY 2021 year-end.

SCHOOL OPERATING FUND STATEMENT

	<u>FY 2021</u> <u>Revised</u>	<u>FY 2021</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2022</u> <u>Approved</u>	<u>FY 2022</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, July 1:						
Budgeted Beginning Balance	\$ 26,569,787	\$ 26,569,787	\$ -	\$ 29,930,286	\$ 29,930,286	\$ -
Outstanding Encumbered Obligations	24,817,934	24,817,934	-	-	38,766,340	38,766,340
Schools/Projects Carryover	33,350,383	33,350,383	-	-	61,377,348	61,377,348
Department Critical Needs Carryover	4,912,664	4,912,664	-	-	14,893,188	14,893,188
Prior Committed Priorities and Requirements	3,777,507	3,777,507	-	-	7,111,679	7,111,679
Identified Investments	10,008,598	10,008,598	-	-	40,749,047	40,749,047
Total Beginning Balance	\$ 103,436,874	\$ 103,436,874	\$ -	\$ 29,930,286	\$ 192,827,888	\$ 162,897,602
Future Year Beginning Balance	\$ 24,442,769	\$ 24,442,769	\$ -	\$ -	\$ 29,930,286	\$ 29,930,286
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Fuel Contingency	2,000,000	2,000,000	-	-	2,000,000	2,000,000
Centralized Instructional Resources Reserve	6,579,899	6,579,899	-	-	-	-
Total Reserves	\$ 41,022,668	\$ 41,022,668	\$ -	\$ -	\$ 39,930,286	\$ 39,930,286
RECEIPTS:						
Sales Tax	\$ 191,438,917	\$ 235,355,938	\$ 43,917,021	\$ 224,655,151	\$ 224,655,151	\$ -
State Aid	581,449,896	543,693,913	(37,755,983)	557,128,655	557,128,655	-
Federal Aid	101,241,403	92,840,481	(8,400,922)	319,197,366	338,300,658	19,103,292
City of Fairfax Tuition	49,573,557	47,620,206	(1,953,351)	50,243,746	50,243,746	-
Tuition, Fees, and Other	27,450,690	15,021,910	(12,428,780)	23,926,774	23,926,774	-
Total Receipts	\$ 951,154,463	\$ 934,532,448	\$ (16,622,015)	\$ 1,175,151,692	\$ 1,194,254,984	\$ 19,103,292
TRANSFERS IN:						
Combined County General Fund	\$ 2,143,322,211	\$ 2,143,322,211	-	\$ 2,172,661,166	\$ 2,172,661,166	\$ -
County Transfer - Cable Communications	875,000	875,000	-	875,000	875,000	-
Total Transfers In	\$ 2,144,197,211	\$ 2,144,197,211	\$ -	\$ 2,173,536,166	\$ 2,173,536,166	\$ -
Total Receipts & Transfers	\$ 3,095,351,674	\$ 3,078,729,659	\$ (16,622,015)	\$ 3,348,687,858	\$ 3,367,791,150	\$ 19,103,292
Total Funds Available	\$ 3,239,811,216	\$ 3,223,189,201	\$ (16,622,015)	\$ 3,378,618,144	\$ 3,600,549,323	\$ 221,931,179
EXPENDITURES:	\$ 3,158,442,898	\$ 2,942,658,396	\$ (215,784,502)	\$ 3,344,241,733	\$ 3,519,330,947	\$ 175,089,214
School Board Flexibility Reserve	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
Total Expenditures	\$ 3,166,442,898	\$ 2,942,658,396	\$ (223,784,502)	\$ 3,344,241,733	\$ 3,527,330,947	\$ 183,089,214
TRANSFERS OUT:						
School Construction Fund	\$ 13,078,444	\$ 13,078,444	\$ -	\$ 9,453,227	\$ 16,004,197	\$ 6,550,970
Grants & Self-Supporting Fund	20,371,245	20,371,245	-	20,481,059	20,481,059	-
Food & Nutrition Services Fund	9,648,031	9,648,031	-	-	1,800,000	1,800,000
Adult & Community Education Fund	1,201,537	1,201,537	-	975,000	1,535,709	560,709
Consolidated County & School Debt Fund	3,473,375	3,473,375	-	3,467,125	3,467,125	-
Total Transfers Out	\$ 47,772,632	\$ 47,772,632	\$ -	\$ 34,376,411	\$ 43,288,090	\$ 8,911,679
Total Disbursements	\$ 3,214,215,530	\$ 2,990,431,028	\$ (223,784,502)	\$ 3,378,618,144	\$ 3,570,619,037	\$ 192,000,893
ENDING BALANCE, JUNE 30	\$ 25,595,686	\$ 232,758,174	\$ 207,162,488	\$ -	\$ 29,930,286	\$ 29,930,286
Less:						
BEGINNING BALANCE REQUIREMENTS:						
Budgeted Beginning Balance from FY 2022 Approved	\$ 25,595,686	\$ 29,930,286	\$ 4,334,600	\$ -	\$ -	\$ -
Total Budgeted Beginning Balance	\$ 25,595,686	\$ 29,930,286	\$ 4,334,600	\$ -	\$ -	\$ -
RESERVES:						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	-	2,000,000	2,000,000	-	-	-
Total Reserves	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ -
COMMITMENTS AND CARRYOVER:						
Outstanding Encumbered Obligations	\$ -	\$ 38,766,340	\$ 38,766,340	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	61,377,348	61,377,348	-	-	-
Department Critical Needs Carryover	-	14,893,188	14,893,188	-	-	-
Total Commitments and Carryover	\$ -	\$ 115,036,876	\$ 115,036,876	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, JUNE 30	\$ -	\$ 77,791,012	\$ 77,791,012	\$ -	\$ 29,930,286	\$ 29,930,286
FUTURE YEAR BEGINNING BALANCE						
Set-Aside for FY 2023 Beginning Balance	\$ -	\$ 29,930,286	\$ 29,930,286	\$ -	\$ 29,930,286	\$ 29,930,286
ADMINISTRATIVE ADJUSTMENTS:						
Prior Committed Priorities and Requirements						
Major Maintenance	-	6,550,970	6,550,970	-	-	-
Transfer to ACE Fund	-	560,709	560,709	-	-	-
Identified Investments						
COVID-19 Response Placeholder	-	11,335,958	11,335,958	-	-	-
Staffing Reserve	-	9,374,586	9,374,586	-	-	-
Instructional Resources Reserve	-	12,238,503	12,238,503	-	-	-
School Board Initiatives Placeholder	-	6,000,000	6,000,000	-	-	-
Food Service Equipment Transfer	-	1,800,000	1,800,000	-	-	-
Total Administrative Adjustments	\$ -	\$ 47,860,726	\$ 47,860,726	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 18,222,849	\$ 18,222,849	\$ -	\$ -	\$ 64,315,282	\$ 64,315,282
RESERVES:						
Reserve For Turf Replacement	\$ 1,783,394	\$ 1,587,636	\$ (195,759)	\$ 1,844,271	\$ 2,609,120	\$ 764,849
Total Reserve	<u>\$ 1,783,394</u>	<u>\$ 1,587,636</u>	<u>\$ (195,759)</u>	<u>\$ 1,844,271</u>	<u>\$ 2,609,120</u>	<u>\$ 764,849</u>
RECEIPTS:						
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -	\$ 180,000,000	\$ 180,000,000	\$ -
City of Fairfax	-	-	-	-	-	-
TJHSST Tuition - Capital Costs	800,000	895,968	95,968	800,000	800,000	-
Miscellaneous Revenue	306,000	650,433	344,433	306,000	306,000	-
Turf Field Replacement Revenue	377,793	38,400	(339,393)	345,000	345,000	-
Total Receipts	<u>\$ 181,483,793</u>	<u>\$ 181,584,801</u>	<u>\$ 101,008</u>	<u>\$ 181,451,000</u>	<u>\$ 181,451,000</u>	<u>\$ -</u>
AUTHORIZED BUT UNISSUED BONDS	<u>\$ 321,926,933</u>	<u>\$ -</u>	<u>\$ (321,926,933)</u>	<u>\$ -</u>	<u>\$ 146,250,176</u>	<u>\$ 146,250,176</u>
Total Referendums	<u>\$ 321,926,933</u>	<u>\$ -</u>	<u>\$ (321,926,933)</u>	<u>\$ -</u>	<u>\$ 146,250,176</u>	<u>\$ 146,250,176</u>
TRANSFERS IN:						
School Operating Fund						
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 6,449,030	\$ 13,000,000	\$ 6,550,970
Classroom Equipment	1,215,360	1,215,360	-	1,421,113	1,421,113	-
Facility Modifications	880,000	880,000	-	600,000	600,000	-
Synthetic Turf Field Replacement	983,084	983,084	-	983,084	983,084	-
County General Construction and Contributions Fund						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-	13,100,000	13,100,000	-
Synthetic Turf Field Replacement	-	832,660	832,660	-	-	-
Other Contributions	-	354,202	354,202	-	-	-
Total Transfers In	<u>\$ 26,178,444</u>	<u>\$ 27,365,306</u>	<u>\$ 1,186,862</u>	<u>\$ 22,553,227</u>	<u>\$ 29,104,197</u>	<u>\$ 6,550,970</u>
Total Receipts and Transfers	<u>\$ 529,589,170</u>	<u>\$ 208,950,107</u>	<u>\$ (320,639,063)</u>	<u>\$ 204,004,227</u>	<u>\$ 356,805,372</u>	<u>\$ 152,801,146</u>
Total Funds Available	<u>\$ 549,595,414</u>	<u>\$ 228,760,592</u>	<u>\$ (320,834,821)</u>	<u>\$ 205,848,498</u>	<u>\$ 423,729,774</u>	<u>\$ 217,881,276</u>
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 225,824,210	\$ 161,836,191	\$ (63,988,019)	\$ 203,976,143	\$ 274,842,394	\$ 70,866,252
Additional Contractual Commitments	321,926,933	-	(321,926,933)	-	146,250,176	146,250,176
Total Disbursements	<u>\$ 547,751,142</u>	<u>\$ 161,836,191</u>	<u>\$ (385,914,952)</u>	<u>\$ 203,976,143</u>	<u>\$ 421,092,570</u>	<u>\$ 217,116,427</u>
ENDING BALANCE, JUNE 30	<u>\$ 1,844,271</u>	<u>\$ 66,924,402</u>	<u>\$ 65,080,130</u>	<u>\$ 1,872,355</u>	<u>\$ 2,637,204</u>	<u>\$ 764,849</u>
Less:						
Reserve For Turf Replacement	\$ 1,844,271	\$ 2,609,120	\$ 764,849	\$ 1,872,355	\$ 2,637,204	\$ 764,849
Available Ending Balance	<u>\$ -</u>	<u>\$ 64,315,282</u>	<u>\$ 64,315,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 6,569,746	\$ 6,569,746	\$ -	\$ -	\$ 6,209,674	\$ 6,209,674
RECEIPTS:						
State Aid	\$ 1,844,788	\$ 894,380	\$ (950,408)	\$ 1,448,727	\$ 1,448,727	\$ -
Federal Aid	49,702,687	53,742,415	4,039,728	43,613,061	43,613,061	-
Food Sales	1,244,550	1,329,653	85,103	41,141,127	41,141,127	-
Other Revenue	376,277	1,360,612	984,335	170,359	170,359	-
Total Receipts	\$ 53,168,302	\$ 57,327,060	\$ 4,158,758	\$ 86,373,274	\$ 86,373,274	\$ -
TRANSFERS IN:						
School Operating Fund	\$ 9,648,031	\$ 9,648,031	\$ -	\$ -	\$ 1,800,000	1,800,000
Total Transfers In	\$ 9,648,031	\$ 9,648,031	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000
Total Receipts and Transfers	\$ 62,816,333	\$ 66,975,091	\$ 4,158,758	\$ 86,373,274	\$ 88,173,274	\$ 1,800,000
Total Funds Available	\$ 69,386,079	\$ 73,544,837	\$ 4,158,758	\$ 86,373,274	\$ 94,382,948	\$ 8,009,674
EXPENDITURES:						
Expenditures	69,386,079	67,271,173	(2,114,906)	86,373,274	88,175,547	1,802,273
Food and Nutrition Services General Reserve	\$ -	\$ -	\$ -	\$ -	\$ 6,207,401	\$ 6,207,401
Total Disbursements	\$ 69,386,079	\$ 67,271,173	\$ (2,114,906)	\$ 86,373,274	\$ 94,382,948	\$ 8,009,674
Change in Inventory	\$ -	\$ (63,990)	\$ (63,990)	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ 6,209,674	\$ 6,337,654	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 2,273	\$ 2,273	\$ -	\$ -	\$ -
Inventory	-	1,399,420	1,399,420	-	-	-
Available Ending Balance	\$ -	\$ 4,807,981	\$ 4,807,981	\$ -	\$ -	\$ -

ADULT AND COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ (224,117)	\$ (224,117)	\$ -	\$ -	\$ (560,709)	\$ (560,709)
RECEIPTS:						
State Aid	\$ 1,080,364	\$ 1,221,984	\$ 141,620	\$ 1,080,364	\$ 1,080,364	\$ -
Federal Aid	2,448,065	1,956,210	(491,854)	2,209,820	2,209,820	-
Tuition and Fees	4,033,603	2,375,949	(1,657,654)	4,033,603	4,033,603	-
Other	102,771	13,003	(89,768)	102,771	102,771	-
Total Receipts	\$ 7,664,802	\$ 5,567,145	\$ (2,097,657)	\$ 7,426,558	\$ 7,426,558	\$ -
TRANSFERS IN:						
School Operating Fund	\$ 1,201,537	\$ 1,201,537	\$ 0	\$ 975,000	\$ 1,535,709	\$ 560,709
Total Transfers In	\$ 1,201,537	\$ 1,201,537	\$ 0	\$ 975,000	\$ 1,535,709	\$ 560,709
Total Receipts and Transfers	\$ 8,866,339	\$ 6,768,682	\$ (2,097,657)	\$ 8,401,558	\$ 8,962,267	\$ 560,709
Total Funds Available	\$ 8,642,222	\$ 6,544,566	\$ (2,097,657)	\$ 8,401,558	\$ 8,401,558	\$ -
EXPENDITURES:	\$ 8,642,222	\$ 7,105,275	\$ (1,536,948)	\$ 8,401,558	\$ 8,401,558	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ (560,709)	\$ (560,709)	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 43,903	\$ 43,903	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ (604,613)	\$ (604,613)	\$ -	\$ -	\$ -

GRANTS AND SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1						
Grants	\$ 16,655,014	\$ 16,655,014	\$ -	\$ -	\$ 20,008,904	\$ 20,008,904
Summer School	7,440,798	7,440,798	-	3,962,299	11,481,007	7,518,708
Total Beginning Balance	\$ 24,095,812	\$ 24,095,812	\$ -	\$ 3,962,299	\$ 31,489,911	\$ 27,527,612
RECEIPTS:						
Grants						
State Aid	\$ 9,424,738	\$ 1,739,686	\$ (7,685,052)	\$ 8,185,261	\$ 16,019,705	\$ 7,834,445
Federal Aid	58,803,759	42,725,701	(16,078,058)	37,578,957	57,355,106	19,776,150
Industry, Foundation, Other	952,843	1,030,339	77,495	-	124,235	124,235
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School						
State Aid	857,000	644,534	(212,466)	-	-	-
Tuition	3,308,550	2,089,899	(1,218,651)	2,407,100	2,407,100	-
Industry, Foundation, Other	40,000	40,043	43	20,000	20,000	-
Total Receipts	\$ 79,386,891	\$ 48,270,201	\$ (31,116,689)	\$ 54,191,317	\$ 81,926,146	\$ 27,734,829
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 12,614,847	\$ 12,614,847	\$ -	\$ 12,724,661	\$ 12,724,661	\$ -
School Operating Fund (Summer School)	7,756,398	7,756,398	-	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	1,886,781	1,886,781	-	1,886,781	2,179,486	292,705
Total Transfers In	\$ 22,258,026	\$ 22,258,026	\$ -	\$ 22,367,840	\$ 22,660,545	\$ 292,705
Total Funds Available	\$ 125,740,729	\$ 94,624,040	\$ (31,116,689)	\$ 80,521,457	\$ 136,076,603	\$ 55,555,146
EXPENDITURES:						
Grants	\$ 100,337,983	\$ 56,643,464	\$ (43,694,519)	\$ 60,375,660	\$ 108,412,097	\$ 48,036,438
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	15,440,447	6,490,665	(8,949,782)	11,425,568	15,277,837	3,852,269
Total Expenditures	\$ 121,778,430	\$ 63,134,129	\$ (58,644,301)	\$ 77,801,228	\$ 129,689,934	\$ 51,888,706
RESERVES:						
Summer School Reserve	\$ 3,962,299	\$ -	\$ (3,962,299)	\$ 2,720,229	\$ 6,386,668	\$ 3,666,439
Total Reserves	\$ 3,962,299	\$ -	\$ (3,962,299)	\$ 2,720,229	\$ 6,386,668	\$ 3,666,439
Total Disbursements	\$ 125,740,729	\$ 63,134,129	\$ (62,606,600)	\$ 80,521,457	\$ 136,076,603	\$ 55,555,146
ENDING BALANCE, JUNE 30	\$ -	\$ 31,489,911	\$ 31,489,911	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 514,376	\$ 514,376	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ 30,975,535	\$ 30,975,535	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 40,560,585	\$ 40,560,585	\$ -	\$ 40,560,585	\$ 43,078,094	\$ 2,517,509
Other Insurance Accrued Liability	5,852,599	5,852,599	-	5,852,599	7,158,641	1,306,042
Allocated Reserves	3,411,104	3,411,104	-	1,905,899	2,862,417	956,517
BEGINNING BALANCE, JULY 1	\$ 49,824,288	\$ 49,824,288	\$ -	\$ 48,319,083	\$ 53,099,152	\$ 4,780,068
RECEIPTS:						
Workers' Compensation						
School Operating Fund	\$ 10,738,928	\$ 10,738,928	\$ -	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-	324,284	324,284	-
Other Insurance						
School Operating Fund	4,468,127	4,468,127	-	6,008,127	6,008,127	-
Insurance Proceeds/ Rebates	200,000	75,592	(124,408)	200,000	200,000	-
Total Receipts	\$ 15,731,339	\$ 15,606,931	\$ (124,408)	\$ 17,271,339	\$ 17,271,339	\$ -
Total Funds Available	\$ 65,555,627	\$ 65,431,219	\$ (124,408)	\$ 65,590,422	\$ 70,370,491	\$ 4,780,068
EXPENDITURES:						
Workers' Compensation Administration	\$ 679,794	\$ 545,611	\$ (134,183)	\$ 707,436	\$ 714,099	\$ 6,663
Workers' Compensation Claims Paid	9,170,000	6,050,579	(3,119,421)	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,205,000	778,944	(426,056)	1,205,000	1,205,000	-
Other Insurance	6,181,750	4,956,933	(1,224,817)	6,362,030	6,370,365	8,335
General Reserves	1,905,899	-	(1,905,899)	1,732,772	2,674,292	941,520
Total Expenditures	\$ 19,142,443	\$ 12,332,067	\$ (6,810,376)	\$ 19,177,238	\$ 20,133,756	\$ 956,517
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 2,517,509	\$ 2,517,509	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	1,306,042	1,306,042	-	-	-
Net Change in Accrued Liability	\$ -	\$ 3,823,551	\$ 3,823,551	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 46,413,184	\$ 53,099,152	\$ 6,685,968	\$ 46,413,184	\$ 50,236,735	\$ 3,823,551
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 14,998	\$ 14,998	\$ -	\$ -	\$ -
Available Ending Balance	\$ 46,413,184	\$ 53,084,154	\$ 6,670,970	\$ 46,413,184	\$ 50,236,735	\$ 3,823,551

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	FY 2021 <u>Revised</u>	FY 2021 <u>Actual</u>	<u>Variance</u>	FY 2022 <u>Approved</u>	FY 2022 <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 101,685,897	\$ 101,685,897	\$ -	\$ 103,050,776	\$ 124,073,920	\$ 21,023,144
RECEIPTS:						
Employer Contributions	\$ 263,767,395	\$ 270,617,081	\$ 6,849,687	\$ 268,332,545	\$ 268,332,545	\$ -
Employee Contributions	78,269,511	80,346,208	2,076,697	79,585,368	79,585,368	-
Retiree/Other Contributions	59,083,865	60,249,147	1,165,282	62,409,181	62,409,181	-
Interest Income	500,000	462,857	(37,143)	-	0	-
Rebates and Subsidies	45,580,089	45,941,310	361,221	46,046,140	46,046,140	-
Subtotal	\$ 447,200,859	\$ 457,616,603	\$ 10,415,744	\$ 456,373,234	\$ 456,373,234	\$ -
Flexible Accounts Withholdings	\$ 10,166,924	\$ 10,249,278	\$ 82,354	\$ 10,166,924	\$ 10,166,924	\$ -
Total Receipts	\$ 457,367,783	\$ 467,865,882	\$ 10,498,098	\$ 466,540,158	\$ 466,540,158	\$ -
Total Funds Available	\$ 559,053,680	\$ 569,551,779	\$ 10,498,098	\$ 569,590,934	\$ 590,614,078	\$ 21,023,144
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 354,219,157	\$ 338,331,204	\$ (15,887,953)	\$ 365,132,988	\$ 365,132,988	\$ -
Premiums Paid	75,112,713	75,960,804	848,091	\$ 77,966,982	\$ 77,966,982	-
Claims Incurred but not Reported (IBNR)	16,806,120	20,830,000	4,023,880	\$ 17,369,107	\$ 21,392,987	4,023,880
IBNR Prior Year Credit	(16,275,000)	(16,275,000)	-	\$ (16,806,120)	\$ (20,830,000)	(4,023,880)
Health Administrative Expenses	15,982,123	15,703,031	(279,091)	\$ 15,025,982	\$ 15,111,448	85,466
Subtotal	\$ 445,845,113	\$ 434,550,040	\$ (11,295,073)	\$ 458,688,939	\$ 458,774,405	\$ 85,466
Flexible Accounts Reimbursement	\$ 9,985,349	\$ 10,727,439	\$ 742,090	\$ 9,985,349	\$ 9,985,349	\$ -
FSA Administrative Expenses	172,443	200,380	27,937	172,443	172,443	-
Subtotal	\$ 10,157,792	\$ 10,927,819	\$ 770,027	\$ 10,157,792	\$ 10,157,792	\$ -
Total Expenditures	\$ 456,002,905	\$ 445,477,859	\$ (10,525,046)	\$ 468,846,731	\$ 468,932,197	\$ 85,466
ENDING BALANCE, JUNE 30	\$ 103,050,776	\$ 124,073,920	\$ 21,023,144	\$ 100,744,202	\$ 121,681,881	\$ 20,937,678
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 85,466	\$ 85,466	\$ -	\$ -	\$ -
Premium Stabilization Reserve	103,050,776	123,988,454	20,937,678	100,744,202	121,681,881	20,937,678
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 2,593,374,917	\$ 2,593,374,917	\$ -	\$ 2,788,266,363	\$ 3,292,936,587	\$ 504,670,224
RECEIPTS:						
Contributions	\$ 153,640,543	\$ 153,690,580	\$ 50,037	\$ 163,392,614	\$ 163,392,614	\$ -
Investment Income	261,100,000	760,419,446	499,319,446	275,100,000	275,100,000	-
Total Receipts	<u>\$ 414,740,543</u>	<u>\$ 914,110,026</u>	<u>\$ 499,369,483</u>	<u>\$ 438,492,614</u>	<u>\$ 438,492,614</u>	<u>\$ -</u>
Total Funds Available	\$ 3,008,115,460	\$ 3,507,484,943	\$ 499,369,483	\$ 3,226,758,977	\$ 3,731,429,201	\$ 504,670,224
EXPENDITURES	\$ 219,849,097	\$ 214,548,356	\$ (5,300,741)	\$ 229,223,973	\$ 229,307,057	\$ 83,084
ENDING BALANCE, JUNE 30	\$ 2,788,266,363	\$ 3,292,936,587	\$ 504,670,224	\$ 2,997,535,004	\$ 3,502,122,144	\$ 504,587,139
Less:						
Outstanding Encumbered Obligations	\$ -	\$ 83,084	\$ 83,084	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	<u>\$ 2,788,266,363</u>	<u>\$ 3,292,853,503</u>	<u>\$ 504,587,139</u>	<u>\$ 2,997,535,004</u>	<u>\$ 3,502,122,144</u>	<u>\$ 504,587,139</u>

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

	<u>FY 2021 Revised</u>	<u>FY 2021 Actual</u>	<u>Variance</u>	<u>FY 2022 Approved*</u>	<u>FY 2022 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 155,969,068	\$ 155,969,068	\$ -	\$ 165,868,568	\$ 205,800,042	\$ 39,931,474
REVENUE:						
Employer Contributions	\$ 24,894,000	\$ 21,856,000	\$ (3,038,000)	\$ 21,818,000	\$ 21,818,000	\$ -
Net Investment Income	5,000,000	44,932,218	39,932,218	5,000,000	5,000,000	-
Total Revenue	\$ 29,894,000	\$ 66,788,218	\$ 36,894,218	\$ 26,818,000	\$ 26,818,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 185,863,068	\$ 222,757,286	\$ 36,894,218	\$ 192,686,568	\$ 232,618,042	\$ 39,931,474
EXPENDITURES:						
Benefits Paid	\$ 19,894,000	\$ 16,856,000	\$ (3,038,000)	\$ 16,818,000	\$ 16,818,000	\$ -
Administrative Expenses	100,500	101,244	744	105,500	105,500	-
Total Expenditures	\$ 19,994,500	\$ 16,957,244	\$ (3,037,256)	\$ 16,923,500	\$ 16,923,500	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 165,868,568</u>	<u>\$ 205,800,042</u>	<u>\$ 39,931,474</u>	<u>\$ 175,763,068</u>	<u>\$ 215,694,542</u>	<u>\$ 39,931,474</u>

*The Beginning Balance for the FY 2022 Approved has been updated to reflect the ending balance of FY 2021 Third Quarter.

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2021**

BE IT RESOLVED that the Fairfax County School Board requests the Fairfax 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	\$3,044,345,859	\$3,527,330,947	\$482,985,088
S31000	School Construction Operating Expenditures	\$203,976,143	\$421,092,570	\$217,116,427
S40000	School Food & Nutrition Services Operating Expenditures	\$86,373,274	\$94,382,948	\$8,009,674
S43000	School Adult & Community Education Operating Expenditures	\$8,401,558	\$8,401,558	\$0
S50000	School Grants & Self-Supporting Operating Expenditures	\$82,091,763	\$136,076,603	\$53,984,840
S60000	Public Schools Insurance Fund Operating Expenditures	\$19,177,238	\$20,133,756	\$956,518
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$567,938,109	\$590,614,078	\$22,675,969
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$229,223,973	\$229,307,057	\$83,084
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 2021 Final Budget Review, at a regular meeting held on August 26, 2021, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**FISCAL PLANNING RESOLUTION
FY 2021**

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

S10000	Public Schools Operating				
S31000	School Construction	\$9,453,227	\$16,004,197	\$6,550,970	
S43000	School Adult & Community Education	\$975,000	\$1,535,709	\$560,709	
S40000	Food and Nutrition	-	\$1,800,000	\$1,800,000	
S50000	School Grants & Self Supporting	\$20,481,059	\$20,481,059	\$0	
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 2021 Final Budget Review, at a regular meeting held on August 26, 2021, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**Grants Development Section
Office of Budget Services**

Quarterly Report – FY 2021

Date: June 30, 2021

Update for FY 2021 Grants

The status of competitive grants which are awarded based on the merit of the proposal rather than as a result of an established formula for FY 2021 are as follows:

- Competitive grants submitted: \$9.7 million (49 grants)
- Competitive grants awarded: \$1.5 million (32 grants)
- Competitive grants denied: \$2.7 million (3 grants)
- Competitive grants pending: \$5.0 million (14 grants)

The status of competitive grants awarded in collaboration with The Foundation for Fairfax County Public Schools for FY 2021 are as follows:

- Competitive grants submitted: \$2.1 million (9 grants)
- Competitive grants awarded: \$0.1 million (3 grants)
- Competitive grants denied: \$0.0 million (2 grants)
- Competitive grants pending: \$2.0 million (4 grants)

The status of FY 2021 entitlement grants, which are formula driven grants distributed through the Virginia Department of Education (VDOE) are Title I, Part A and Title I, Part D; Title II; Title III; Title IV; VDOE National Board Certification Incentive Award; Individuals with Disabilities Education Act (IDEA); Carl D. Perkins Career and Technical Education (CTE); and the Special Education State Operated Programs grant and are as follows:

- Entitlement grants submitted: \$78.1 million (10 grants)
- Entitlement grants awarded: \$40.1 million (8 grants)
- Entitlement grants pending: \$38.3 million (2 grants)

The status of FY 2021 federal emergency stimulus funding for the Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) I and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act ESSER II is as follows:

- Federal stimulus grants submitted: \$166.8 million (11 grants)
- Federal stimulus grants awarded: \$164.4 million (11 grants)
- Federal stimulus grants pending: \$0.0 million (0 grants)

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