

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

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held electronically (due to the State of Emergency caused by the COVID-19 pandemic) on Tuesday, March 23, 2021, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2020, and ending June 30, 2021, and Clerk for said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held electronically (due to the State of Emergency caused by the COVID-19 pandemic) on April 13 at 4:00 p.m. and April 14 and 15, 2021, at 3:00 p.m., at which meeting, persons affected may be heard on said resolution by phone or pre-recorded YouTube video.

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 Third Quarter Review* package, which includes these adjustments, was presented to the Board of Supervisors on March 23, 2021, and is available for public inspection online at <http://www.fairfaxcounty.gov/budget/fy-2021-third-quarter-review>.

Current FY 2021 Revised Budget Plan

Total Expenditures - All Funds	\$11,522,973,872
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Proposed Changes:

General Fund *	(\$28,676,352)
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Other Funds	\$368,544,788
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• Capital Construction	\$275,711,366	
• Federal/State Grants	41,636,319	
• All Other Funds	51,197,103	

School Funds	(\$3,005,452)
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• School Operating	(\$8,673,930)	
• School Grants & Self Supporting	489,029	
• School Adult & Community Education	238,244	
• School Health and Flexible Benefits	4,941,205	

Total Expenditures in All Funds	\$11,859,836,856
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Increase from FY 2021 Current Budget Plan	\$336,862,984
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* As a result of these adjustments, the FY 2021 available General Fund balance is \$13,750,484. Two FY 2021 Consideration Items have been requested as of March 19, 2021. These include providing funding to support transportation analyses associated with the Lorton Visioning Study and the Fairfax Center Area Study (\$0.55 million) and providing funding to support Site-Specific Plan Amendment work associated with the Lorton Visioning and the Fairfax Center Area Study (\$0.25 million).

The public hearing is available to view live on Channel 16 and stream live online at www.fairfaxcounty.gov/cableconsumer/channel-16/live-video-stream. Live audio of the meeting may be accessed at 703-324-7700. Those wishing to testify may do so via phone or pre-recorded YouTube video. Speakers wishing to testify via video must register by signing up online below or by calling the Department of Clerk Services at 703-324-3151, TTY 711, and must submit their video no later than 9 a.m. on the day prior to the hearing. Speakers wishing to testify via phone must sign up to testify no later than 12:00 p.m. the day of the hearing to be placed on the Speakers List. Speakers not on the Speakers List may be heard by telephone after the registered speakers have testified. In addition, written testimony and other submissions will be received by mail at 12000 Government Center Parkway, Suite 552, Fairfax, 22035 or by email at ClerktotheBOS@fairfaxcounty.gov. More information on the ways to testify can be found at <https://www.fairfaxcounty.gov/clerkservices/ways-provide-public-hearing-testimony>.

As required by law, copies of the full text of proposed ordinances, plans and amendments, as applicable, as well as other documents relating to the aforementioned subjects, are on file and available for review at the Office of the Clerk for the Board of Supervisors and on the County's website at www.fairfaxcounty.gov. To make arrangements to view the documents, please contact the Office of the Clerk for the Board of Supervisors at 703-324-3151.



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



County of Fairfax, Virginia

MEMORANDUM

Attachment B

DATE: March 23, 2021

TO: Board of Supervisors

FROM: Bryan J. Hill
County Executive

SUBJECT: FY 2021 Third Quarter Review

Attached for your review and consideration is the *FY 2021 Third Quarter Review*, including Supplemental Appropriation Resolution AS 21190 and Amendment to the Fiscal Planning Resolution AS 21901. The Third Quarter Review includes recommended funding adjustments and the following attachments for your information.

- Attachment I - A General Fund Statement reflecting adjustments included in the Third Quarter Review. Also attached is a statement of Expenditures by Fund, Summary of All Funds.
- Attachment II - A Summary of General Fund Revenue reflecting a decrease of \$5.74 million from the revenue estimates included in the *FY 2021 Mid-Year Review*.
- Attachment III - A detail of major expenditure changes in Appropriated and Non-Appropriated Other Funds. Expenditure changes, excluding audit adjustments, in all Appropriated Other Funds and excluding Schools, the General Fund, and the Federal/State Grant Fund, total a net increase of \$326.91 million. Expenditures in Non-Appropriated Other Funds increase a total of \$7.20 million.
- Attachment IV - Fund 50000, Federal/State Grants, detailing grant appropriation adjustments for a total net increase of \$41.64 million.
- Attachment V - Supplemental Appropriation Resolution (SAR) AS 21190 and Amendment to the Fiscal Planning Resolution (FPR) AS 21901.
- Attachment VI - FY 2020 Audit Package including final adjustments to FY 2020 and the FY 2021 impact.
- Attachment VII - Fairfax County Public Schools (FCPS) Third Quarter Review

As the Board is aware, the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2021 Third*

Quarter Review has been scheduled for April 13, 14, and 15, 2021. On April 27, 2021, the Board will take action on this quarterly review prior to marking up the FY 2022 Advertised Budget Plan.

The following is a summary of General Fund adjustments included in the *FY 2021 Third Quarter Review*.

Summary of Third Quarter Adjustments

(in millions)

Previous Balances

FY 2021 General Fund Available Balance

\$0

\$0

Net Available: \$0

FY 2021 Third Quarter Adjustments

Revenue/Expenditure Adjustments

Revenue Reductions	(\$7,299,590)
Environmental and Energy Coordination Position	(21,378)
Redirection of Utility Savings to Reserve for JET Recommendations	0
June 2021 Primary Election	(500,000)
Land Development Services Customer Experience Team	0
Land Development Services Workload Resources	0
Children's Services Act	1,052,734
Mobile Unit to Address Increasing Caseloads in Child Protective Services	0
New Positions for Community Center in Lee District	0
Transfer of Health and Human Services Innovation Fund	0
Snow Removal Costs	(300,000)
IT Projects	(6,144,000)
Park Authority Synthetic Turf Replacement Project	(460,000)
Mount Vernon Athletic Club Loan Repayment	(3,226,872)
	(\$16,899,106)

Reductions/Savings

One-Time Savings in Personnel Services, Operating Expenses, Fringe Benefits in Various Agencies	\$23,350,000
Reserve for Coronavirus Pandemic (COVID-19)	7,299,590
	\$30,649,590

Net Third Quarter Adjustments: \$13,750,484

Net Available: \$13,750,484*

** This balance is available for the Board's consideration, including for a potential one-time bonus for County employees, as directed by the Board at the February 9, 2021 Board of Supervisors meeting.*

The *FY 2021 Third Quarter Review* reflects a number of adjustments necessary to fund FY 2021 spending requirements and to offset anticipated revenue loss related to the coronavirus pandemic (COVID-19). The adjustments included in this package can be accommodated within a reduced revenue level as a result of savings generated by multiple agencies as well as the use of a portion of the funding held in the General Fund Coronavirus Pandemic Reserve. The net available balance is \$13.75 million, reflecting an amount available for the Board's consideration. Per the Board's directive, these funds have been identified to fund

a one-time bonus for County employees, in recognition of the hard work and dedication demonstrated by employees over the last year and as no pay increases are included in the FY 2021 budget or currently proposed for FY 2022. More information on a potential bonus is included later in this memorandum. It should be noted that as net General Fund disbursements are projected to be reduced as part of this review – even if the full available balance is utilized – and the County’s reserves are currently funded at the full 10 percent target, no reserve adjustments are included in this package.

At the adoption of the FY 2021 budget, staff noted that due to the uncertainties regarding how long the COVID-19 health crisis would continue and the extent of its impact on County revenues, right-sizing the budget estimates would be an iterative process throughout the fiscal year. FY 2021 revenue estimates were decreased a net \$9.9 million as part of the *FY 2020 Carryover Review* and another \$15.0 million as part of the *FY 2021 Mid-Year Review*. FY 2021 revenues are recommended to be reduced by an additional \$5.7 million, or 0.1 percent, as part of the *FY 2021 Third Quarter Review*. By far the largest reduction – \$19.0 million – is associated with School-Age Child Care (SACC) revenues. Other revenue categories recommended for reductions include Transient Occupancy Taxes, General District Court fines, Parking Fines, and Health Department fee revenue, as well as many other charges and fees as a result of continued program closures and lower levels of activity across the County. Partially offsetting these revenue reductions are recommended increases in several revenue categories, some of which were already increased during the Mid-Year Review and have continued to perform well. These categories include the Recordation Tax, where growth is due to the strong residential real estate market and refinancings; Sales Tax, based on a shift towards online spending during the pandemic, and Personal Property Tax, based on a higher projected business levy. Additionally, Land Development Services (LDS) Building and Inspection fees are recommended to increase, although these increases are offset by corresponding expenditure adjustments as described more in detail in the Administrative Adjustments section below. Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates. Any necessary FY 2021 and FY 2022 revenue adjustments will be included in the Add-On Review package.

In keeping with the conservative budget posture that has served the County well over the past year, this package has a limited number of disbursement adjustments. The single largest adjustment is a \$6.14 million transfer to support continued IT projects, which is consistent with the approach used in recent years to fund IT project requirements as part of the Third Quarter and Carryover reviews. Similarly, capital paydown projects, specifically those related to infrastructure replacement and upgrades, have also been funded in recent years through one-time funds available at quarterly reviews. As part of this package, balances available in the County’s debt service fund are recommended to be redirected for this purpose. In addition, funding of \$3.23 million is included to reimburse the Fairfax County Redevelopment and Housing Authority for the purchase of the Mount Vernon Athletic Club, \$0.50 million will support the Office of Elections during the June 2021 Primary Election, and \$0.46 million will supplement reduced Athletic Services Fee revenue to allow the Synthetic Turf Replacement Program to proceed with its full replacement schedule in FY 2022.

These and the other adjustments that are discussed in detail later in this memo are more than offset by reductions that have been identified in multiple agencies. Agencies have continued to maintain position vacancies throughout the pandemic and have also reduced expenditures through contractual savings and reduced program participation. Savings are also being realized in fringe benefits due to the closure of the County’s highest-cost health plan, and in the Health Department as costs for positions deployed to respond to the pandemic have been shifted to federal stimulus funds. These savings, totaling \$23.35 million across eleven agencies, are significant but are not expected to impact agency operations. The General Fund Coronavirus Pandemic Reserve has also been reduced to offset the \$7.30 million in revenue reductions that are not related to disbursement adjustments. In addition, one-time utility savings of \$0.75 million based on

lower occupancy in County buildings and reduced utility usage are redirected and held in reserve to implement the recommendations of the Joint Environmental Task Force (JET).

As a result of these adjustments, an available balance of \$13.75 million has been identified as part of the FY 2021 Third Quarter Review. This balance is available for the Board's consideration to address one-time priorities or consideration items. These funds have also been set aside per the Board's direction at the February 9, 2021 meeting for staff to identify funds for a potential one-time bonus for County employees. Each increment of \$500 for merit employees and \$250 for non-merit employees, payable to County employees hired prior to January 1, 2021, and active as of the pay period when the one-time bonus is paid, is estimated to consume \$6.33 million of the identified balance including direct costs to the General Fund and support for other funds. Thus, the available balance could accommodate one-time bonuses of \$1,000 and \$500 for merit and non-merit employees, respectively, as those bonuses would total \$12.66 million. It is anticipated that a discussion regarding the one-time bonuses will take place as part of the Budget Committee meeting on April 6, 2021. Pending the Board's approval of a bonus as part of its action on the *FY 2021 Third Quarter Review* on April 27, staff would make the necessary budgetary adjustments and work with the Department of Human Resources to implement the bonuses in May 2021. Any remaining balance after Board consideration is recommended to be added to the General Fund Coronavirus Pandemic Reserve.

Additionally, as the Board is aware, the County is projected to receive \$222.56 million in additional direct federal assistance through the American Rescue Plan (ARP), which was signed into law on March 11. A first tranche of approximately \$111 million is expected to be received during FY 2021, with the second payment no earlier than 12 months following the first payment. Staff are awaiting confirmation of the funding total from the U.S. Department of Treasury. It is anticipated that, depending on the timing of the notice of the actual award, Board approval and acceptance of the funds could be included as part of Board action on the *FY 2021 Third Quarter Review* on April 27.

Allowable uses of the American Rescue Plan recovery funds include the ability to offset revenue loss caused by the public health emergency. The County's parks system has been particularly impacted by the pandemic, as a significant reduction in revenue collections has been experienced due to the closure of facilities and the cancellation of programs. As part of last year's Carryover Review, savings generated from the Fairfax County Park Authority (FCPA) General Fund budget were transferred to Fund 80000, Park Revenue and Operating Fund, to partially address the budgetary shortfall caused by the pandemic. Throughout FY 2021, the Park Authority has continued to limit expenditures in order to generate savings that could offset revenue losses, both in the General Fund and in Fund 80000. It was anticipated that as part of the *FY 2021 Third Quarter Review*, projected savings in the FCPA General Fund budget would again be transferred to Fund 80000. However, based on the potential use of stimulus funds to help mitigate the negative impacts of the pandemic on the parks system, this recommended transfer has been deferred. Staff continues to await more specific guidance regarding how revenue loss would be calculated for stimulus eligibility purposes, as well as any limitations in use of such funds. Once the guidance is more clear, an allocation from the County's ARP funds may be recommended; otherwise, FCPA General Fund savings will be recommended to be transferred to Fund 80000 as part of the *FY 2021 Carryover Review*.

It should be noted that 17 new positions are recommended as part of the *FY 2021 Third Quarter Review*, with the cost of 11 of these positions offset by increased revenue. These include 6 positions for the Department of Family Services for a new mobile unit to address increasing caseloads in Child Protective Services (offset by state revenue), 5 positions in the Department of Neighborhood and Community Services to support limited programming when the Community Center in Lee District opens to the public in June 2021, 5 positions in Land Development Services to establish a Customer Experience Team to address increased call volume (offset by increased LDS fee revenue), and 1 position in the Office of Environmental

and Energy Coordination in the Office of the County Executive to support the expansion of the Energy Analysis Team.

In addition to the General Fund adjustments summarized above, balances in Fund 20000, Consolidated Debt Service, have been utilized to meet several requirements in other funds. A transfer of \$5.28 million to Fund 30020, Infrastructure Replacement and Upgrades, is included to support one-time capital expenses at County facilities as noted earlier. In addition, a transfer of \$6.76 million to Fund 60000, County Insurance, is included to address an increase in the calculated accrued liability based on the most recent actuarial valuation.

Summary of Administrative Adjustments

The following General Fund adjustments are made as part of the *FY 2021 Third Quarter Review*. It should be noted that, although no revenue adjustments are included other than those associated with expenditure adjustments outlined below, a discussion of revenues is included in the Summary of General Fund Revenue, Attachment II.

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

SPENDING ADJUSTMENTS

\$9.60 MILLION

Environmental and Energy Coordination Position

RECURRING

Agency 02, Office of the County Executive	FY 2021 Expenditure	\$14,097
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$7,281</u>
	Net Cost	\$21,378

Agency 02, Office of the County Executive	FY 2022 Expenditure	\$91,626
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$47,329</u>
	Net Cost	\$138,955

Funding of \$14,097 is required for 1/1.0 FTE new position in the Office of Environmental and Energy Coordination (OEEC) Division of the Office of the County Executive. Funding will support the expansion of the Energy Analysis Team 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. It should be noted that an increase of \$7,281 in Fringe Benefits is included in Agency 89, Employee Benefits.

Redirection of Utility Savings to Reserve for JET Recommendations

NON-RECURRING

Agency 08, Facilities Management Department	FY 2021 Expenditure	(\$750,000)
Fund 30015, Environmental and Energy Program	FY 2021 General Fund Transfer	<u>\$750,000</u>
	Net Cost	\$0

A decrease of \$750,000 reflects one-time projected savings based on lower occupancy in County buildings and reduced utility usage during the COVID-19 pandemic in FY 2021. The savings reflect lower electricity costs and minor reductions in gas expenditures. The Facilities Management Department is responsible for payment of County building utilities, including electricity, natural gas, water, and propane. Additional savings may be identified at year-end but are dependent on winter temperatures and actual invoices in the

next several months. These savings have been redirected to Fund 30015, Environmental and Energy Programs, as a reserve to begin to implement the recommendations of the Joint Environmental Task Force (JET). The JET was formed in April 2019 and is comprised of representatives from the Board of Supervisors, the School Board, and the community. The JET was tasked with identifying areas of collaboration to advance county and school efforts in energy efficiency and environmental sustainability. The JET Final Report, issued in October 2020, includes recommendations regarding county and school operations within the four focus areas of energy, transportation, waste management and recycling, and workforce development. An overarching recommendation is for the county, schools, Park Authority and Fairfax County Redevelopment and Housing Authority to commit to being energy carbon neutral by 2040. Additional goals pertain to electrification of county and school fleet vehicles and buses, the development of a Zero Waste Plan, and the provision of “green” career resources for students and adult learners. These utility savings will provide initial funding to implement the JET recommendations.

June 2021 Primary Election

Agency 15, Office of Elections

NON-RECURRING

FY 2021 Expenditure	<u>\$500,000</u>
Net Cost	\$500,000

One-time funding in the amount of \$500,000 is required to support the June 2021 Primary Election. Funding will primarily support increased staffing necessary to process absentee ballots and staff voting locations, the purchase of ballots, supplies for polling and satellite locations, as well as increased printing and postage expenses associated with projected increases in mail-in voting.

Customer Experience Team

Agency 31, Land Development Services
Agency 89, Employee Benefits

RECURRING

FY 2021 Revenue	\$97,818
FY 2021 Expenditure	\$65,443
FY 2021 Expenditure	<u>\$32,375</u>
Net Cost	\$0

Agency 31, Land Development Services
Agency 89, Employee Benefits

FY 2022 Revenue	\$396,273
FY 2022 Expenditure	\$266,774
FY 2022 Expenditure	<u>\$129,499</u>
Net Cost	\$0

Funding of \$97,818, including \$65,443 and 5/5.0 FTE new positions in Agency 31, Land Development Services (LDS), and \$32,375 in Agency 89, Employee Benefits, is required to address substantially increased call volume and new complex processes. Due to the COVID-19 pandemic, LDS business areas have pivoted from in-person interactions to complex virtual exchanges. Prior to the pandemic, 2,000 people visited the agency’s Customer and Technical Support Center in the Herrity Building monthly to ask questions and conduct in-person transactions. Since March 2020, LDS has shifted to 100 percent all-electronic submission for permits and plans including online payment processing. As a result, the number of phone calls received has increased exponentially. The agency is standing up a Customer Experience Team (CET) to mitigate the challenges it has experienced. The CET will provide top-notch customer service experience to LDS customers who need navigation through the system. The 5 new positions, including 2 Engineering Aides, 2 Engineering Technicians I, and 1 Administrative Assistant III, will help LDS strengthen the technical capacity of the team and meet the agency’s goals. A commensurate revenue increase completely offsets these expenditures, with no net funding impact to the General Fund.

Based on the recommended FY 2021 adjustments, funding of \$396,273, including \$266,774 in Agency 31, Land Development Services, and \$129,499 in Agency 89, Employee Benefits, will be required in FY 2022

to support the aforementioned activities on an ongoing basis. A commensurate revenue increase completely offsets these expenditures, with no net funding impact to the General Fund.

Land Development Services Workload Resources

		RECURRING
	FY 2021 Revenue	\$2,400,000
Agency 31, Land Development Services	FY 2021 Expenditure	\$2,000,000
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$400,000</u>
	Net Cost	\$0
	FY 2022 Revenue	\$2,400,000
Agency 31, Land Development Services	FY 2022 Expenditure	\$2,000,000
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$400,000</u>
	Net Cost	\$0

Funding of \$2,400,000 is required to address development regulation workload requirements. Funding of \$2,000,000, including \$1,600,000 in Agency 31, Land Development Services and \$400,000 in Agency 89, Employee Benefits, is required to continue meeting workload associated with increasing site plan and building permit activity. Additionally, funding of \$400,000 in Agency 31, Land Development Services, is required to support contracted elevator safety compliance. A commensurate revenue increase will completely offsets expenditures based on projections, with no net funding impact on General Fund.

Based on the recommended FY 2021 adjustments, funding of \$2,400,000, including \$2,000,000 in Agency 31, Land Development Services, and \$400,000 in Agency 89, Employee Benefits, will be required in FY 2022 to support the aforementioned activities on an ongoing basis. A commensurate revenue increase completely offsets the expenditures, with no net funding impact to the General Fund.

Children's Services Act

		NON-RECURRING
	FY 2021 Revenue	(\$1,047,266)
Agency 67, Department of Family Services	FY 2021 Expenditure	<u>(\$2,100,000)</u>
	Net Cost	(\$1,052,734)

A decrease of \$1,052,734 to expenditures is associated with mandated funding requirements in the Children's Services Act (CSA) based on lower than anticipated expenditures in FY 2021. Actual costs for the CSA program are dependent on the number of youth served and the complexity of services provided. COVID-19 has impacted the entire system and the number of youth being served is down relative to prior years. Additionally, the CSA system has worked to contain costs by utilizing community-based services and minimizing the length of stay when a residential placement is necessary. The expenditure decrease is partially offset by a decrease in state funding of \$1,047,266 for a net savings to the General Fund of \$1,052,734.

Mobile Unit to Address Increasing Caseloads in Child Protective Services		RECURRING
	FY 2021 Revenue	\$104,042
Agency 67, Department of Family Services	FY 2021 Expenditure	\$69,607
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$34,435</u>
	Net Cost	\$0
	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

Funding of \$104,042 is included to support 6/6.0 FTE new positions for a new mobile unit in the Department of Family Services. These positions are needed to address increasing caseloads in Child Protective Services (CPS) for both intake and ongoing services. The number of CPS referrals has increased 18 percent between FY 2017 and FY 2019 and the number of staff to respond to these referrals has stayed the same. 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. These positions will also support new mandates related to implementation of the Family First Prevention Services Act to provide effective in-home services to reduce the likelihood of foster care placement. The new mobile unit will ensure the County is ready to address the increasing caseloads 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. The expenditure increase is fully offset by an increase in state funding for no net impact to the General Fund.

New Positions for Community Center in Lee District		RECURRING
	FY 2021 Revenue	\$0
Agency 79, Dept. of Neighborhood and Community Services	FY 2021 Expenditure	\$0
Agency 89, Employee Benefits	FY 2021 Expenditure	<u>\$0</u>
	Net Cost	\$0
	FY 2022 Revenue	\$0
Agency 79, Dept. of Neighborhood and Community Services	FY 2022 Expenditure	\$0
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$0</u>
	Net Cost	\$0

An additional 5/4.5 FTE positions are included to support limited programming when the Community Center in Lee District opens to the public in June 2021. The County purchased property located in the Lee District that will be utilized as a community center to serve the residents living in the surrounding neighborhoods. Recreational and educational programming will be offered to residents of all ages. The facility will be fully operational in FY 2022. The cost of these positions can be absorbed within the existing FY 2021 appropriation. Full-year funding was included in the FY 2022 Advertised Budget Plan.

Transfer of Health and Human Services Innovation Fund		NON-RECURRING
Agency 79, Dept. of Neighborhood and Community Services	FY 2021 Expenditure	\$600,000
Agency 87, Unclassified Administrative Expenses	FY 2021 Expenditure	<u>(\$600,000)</u>
	Net Cost	\$0

Funding of \$600,000 in Operating Expenses is associated with the transfer of the Health and Human Services (HHS) Innovation Fund from Agency 87, Unclassified Administrative Expenses to Agency 79,

Department of Neighborhood and Community Services. The HHS Innovation Fund supports 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. This adjustment is consistent with the transfer of baseline funding included in the FY 2022 Advertised Budget Plan.

Snow Removal Costs

Agency 87, Unclassified Administrative Expenses-DPWES	FY 2021 Expenditure	NON-RECURRING
	Net Cost	<u>\$300,000</u> \$300,000

Funding of \$300,000 is required to provide additional funding for snow removal costs associated with Agency 87, Unclassified Administrative Expenses-DPWES. The Transportation Operations Division within DPWES-Stormwater is responsible for snow removal at all County owned and maintained facilities including fire stations, police stations, mass transit facilities, government centers, libraries, human services centers, and recreation centers. In FY 2021, snow removal costs have been higher than anticipated due to several snow and ice events and increased costs associated with chemicals and contractor services. In addition, the number of facilities for which Stormwater is now responsible has increased in recent years and includes large facilities such as the Merrifield Center and the Public Safety Headquarters.

IT Projects

Fund 10040, Information Technology	FY 2021 General Fund Transfer	NON-RECURRING
	Net Cost	<u>\$6,144,000</u> \$6,144,000

The General Fund transfer to Fund 10040, IT Projects, is increased by \$6,144,000 to support the funding of continued IT projects. As indicated in the FY 2022 Advertised Budget Plan, projects were anticipated to be funded with one-time balances as part of the *FY 2021 Third Quarter Review*. While using one-time funds at Third Quarter and Carryover reviews 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.

Park Authority Synthetic Turf Replacement Project

Fund 30010, General Construction and Contributions	FY 2021 General Fund Transfer	NON-RECURRING
	Net Cost	<u>\$460,000</u> \$460,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$460,000 to provide partial funding for the Synthetic Turf Replacement Program. Revenue associated with the Athletic Services Fee has been significantly impacted due to limited sports activity during the COVID-19 pandemic. In addition, annual donations previously received from sports leagues has been reduced. This reduced revenue in FY 2021, the rising cost of field replacements from an average of \$450,000 to \$480,000 per field and an increase in the inventory, has created a deficit in required funding. Based on the current replacement schedule funding of \$460,000 is required to fully fund the identified fields scheduled for replacement in FY 2022. There are six fields currently at the end of their useful life and planned for replacement in FY 2022. Staff has reviewed the schedule to assess if any fields could be deferred based on lower usage during the pandemic. Steps have been implemented to extend field life and tests administered in accordance with the American Society for Testing and Materials (ASTM). These tests have indicated that all of the fields scheduled to be replaced in FY 2022 have deteriorated beyond their useful life and require replacement. This funding will allow the design and replacement of all six fields to begin during the summer 2021 season and be completed in time for the fall sports season. Without

additional funding, one of the fields at the end of its useful life will not be replaced, potentially resulting in unsafe playing conditions or field closure.

Mount Vernon Athletic Club Loan Repayment

Fund 81000, FCRHA General Operating

NON-RECURRING

FY 2021 General Fund Transfer \$3,226,872

Net Cost \$3,226,872

A General Fund transfer of \$3,226,872 to Fund 81000, FCRHA General Operating, is included to reimburse the Fairfax County Redevelopment and Housing Authority (FCRHA) for the purchase of the Mount Vernon Athletic Club. The facility was purchased in April 2020 to set up a community center in Lee District, with plans to offer recreational and educational programming to residents of all ages. The FCRHA is currently working with Facilities Management Department (FMD) on renovations and upgrades to the facility, and it is anticipated that the facility will be available for limited programming beginning in the last quarter of FY 2021. As part of the *FY 2021 Third Quarter Review*, 5/5.0 FTE positions are recommended in the Department of Neighborhood and Community Services to allow the facility to open later this fiscal year. Full-year costs for these positions have already been included in the FY 2022 Advertised Budget Plan.

REDUCTIONS/SAVINGS

(\$30.65 MILLION)

One-Time Savings in Personnel Services, Operating Expenses, Fringe Benefits NON-RECURRING

Agency 52, Fairfax County Public Library	FY 2021 Expenditure	(\$500,000)
Agency 57, Department of Tax Administration	FY 2021 Expenditure	(\$750,000)
Agency 67, Department of Family Services	FY 2021 Expenditure	(\$2,000,000)
Agency 71, Health Department	FY 2021 Expenditure	(\$3,250,000)
Agency 77, Office of Strategy Management for Human Services	FY 2021 Expenditure	(\$250,000)
Agency 81, Juvenile and Domestic Relations Court	FY 2021 Expenditure	(\$500,000)
Agency 89, Employees Benefits	FY 2021 Expenditure	(\$9,500,000)
Agency 90, Police Department	FY 2021 Expenditure	(\$2,000,000)
Agency 91, Office of the Sheriff	FY 2021 Expenditure	(\$1,200,000)
Agency 92, Fire and Rescue Department	FY 2021 Expenditure	(\$2,000,000)
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2021 Expenditure	<u>(\$1,400,000)</u>
	Net Cost	(\$23,350,000)

A number of reductions totaling \$23,350,000 are included in Personnel Services, Operating Expenses, and Fringe Benefits. Personnel Services reductions reflect anticipated savings based on efficiencies and trends in actual Personnel expenditures. These savings will be achieved by managing position vacancies and filling only those positions critical to continue operating core County functions during the COVID-19 pandemic. It is important to note that these savings are not expected to impact agency operations as current staffing levels are being monitored. Reductions to Operating Expenses are the result of contractual savings as well as lower than anticipated program participation due to the COVID-19 pandemic. Fringe Benefits include savings from the migration out of the County's highest-cost health plan into other more cost-effective co-insurance and consumer-directed health plans. In addition to savings for the County, these movements also result in out-of-pocket savings to County employees. Additionally, it should be noted that savings in the Health Department are directly attributable to the costs of positions deployed for pandemic response being shifted to the County's Coronavirus Relief Funds. Thus, this reduction in no way impacts the agency's ability to continue to respond to the current public health crisis.

Reserve for Coronavirus Pandemic (COVID-19)

Agency 87, Unclassified Administrative Expense

NON-RECURRING

FY 2021 Expenditure (\$7,299,590)

Net Cost (\$7,299,590)

A reduction of \$7,299,590 in the General Fund Coronavirus Pandemic Reserve in Agency 87, Unclassified Administrative Expenses, is required to help offset revenue losses as a result of COVID-19. The reserve was established as part of the *FY 2020 Third Quarter Review* to support preparedness efforts for multiple agencies in response to COVID-19, as well as to assist in offsetting potential revenue losses. With this adjustment, the balance of the reserve is \$8,654,872. Staff will continue to provide updates to the Board of Supervisors regarding usage of the reserve for pandemic response efforts not eligible for funding through the Coronavirus Relief Fund (CRF) or eligible for reimbursement through FEMA. Currently, \$2,275,000 has been allocated for response efforts, primarily to augment basic needs assistance to residents and to fund RISE grants for businesses not eligible for CRF funds.

Consideration Items

As of March 22, 2021, the Board of Supervisors has proposed two consideration items for the *FY 2021 Third Quarter Review*. These include providing funding to support transportation analyses associated with the Lorton Visioning Study and the Fairfax Center Area Study (\$0.55 million) and providing funding to support Site-Specific Plan Amendment work associated with the Lorton Visioning and the Fairfax Center Area Study (\$0.25 million).

Summary

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

- Board approval of the funding and audit adjustments contained in this package which result in a General Fund Available Balance of \$13.75 million and an increase of \$326.91 million in Appropriated Other Funds expenditures excluding Federal and State Grants, audit adjustments and Schools' funds. Details regarding adjustments for School funds as requested by the Fairfax County Public Schools are provided in the Schools' Recommended *FY 2021 Third Quarter Review* package (Attachment VII).
 - Supplemental Appropriation Resolution AS 21190
 - Amendment to Fiscal Planning Resolution AS 21901
- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grants, totaling an increase of \$41.64 million.

FY 2021 Third Quarter Review
Attachment I – Schedules

FY 2021 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$268,482,803	\$184,890,694	\$450,483,673	\$450,483,673	\$0	0.00%
Revenue						
Real Property Taxes	\$2,898,128,734	\$3,002,075,466	\$2,999,403,837	\$3,003,122,258	\$3,718,421	0.12%
Personal Property Taxes ¹	441,668,485	428,024,388	419,929,567	431,128,068	11,198,501	2.67%
General Other Local Taxes	535,816,255	489,100,905	505,274,909	513,208,713	7,933,804	1.57%
Permit, Fees & Regulatory Licenses	54,002,649	49,642,908	49,642,908	50,227,871	584,963	1.18%
Fines & Forfeitures	10,001,169	11,795,664	7,934,518	5,354,518	(2,580,000)	(32.52%)
Revenue from Use of Money & Property	66,201,313	24,257,799	24,257,799	24,257,799	0	0.00%
Charges for Services	70,109,331	83,119,246	56,526,667	32,818,852	(23,707,815)	(41.94%)
Revenue from the Commonwealth ¹	308,774,709	312,712,922	312,963,571	312,020,347	(943,224)	(0.30%)
Revenue from the Federal Government	246,969,447	40,235,797	40,879,247	40,015,038	(864,209)	(2.11%)
Recovered Costs/Other Revenue	15,486,984	16,234,444	15,526,944	14,441,507	(1,085,437)	(6.99%)
Total Revenue	\$4,647,159,076	\$4,457,199,539	\$4,432,339,967	\$4,426,594,971	(\$5,744,996)	(0.13%)
Transfers In						
Fund 40030 Cable Communications	\$2,785,414	\$2,411,781	\$2,411,781	\$2,411,781	\$0	0.00%
Fund 40080 Integrated Pest Management	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$9,081,414	\$8,707,781	\$8,707,781	\$8,707,781	\$0	0.00%
Total Available	\$4,924,723,293	\$4,650,798,014	\$4,891,531,421	\$4,885,786,425	(\$5,744,996)	(0.12%)
Direct Expenditures						
Personnel Services	\$869,821,333	\$907,917,682	\$905,659,979	\$897,309,126	(\$8,350,853)	(0.92%)
Operating Expenses	383,281,086	355,528,865	538,217,038	526,917,448	(11,299,590)	(2.10%)
Recovered Costs	(33,946,503)	(34,995,105)	(36,726,625)	(36,726,625)	0	0.00%
Capital Equipment	3,743,134	200,000	8,189,212	8,189,212	0	0.00%
Fringe Benefits	391,643,204	399,978,711	400,813,391	391,787,482	(9,025,909)	(2.25%)
Total Direct Expenditures	\$1,614,542,254	\$1,628,630,153	\$1,816,152,995	\$1,787,476,643	(\$28,676,352)	(1.58%)
Transfers Out						
Fund S10000 School Operating	\$2,136,016,697	\$2,143,322,211	\$2,143,322,211	\$2,143,322,211	\$0	0.00%
Fund S31000 School Construction	13,100,000	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization ³	3,662,158	0	3,955,212	3,955,212	0	0.00%
Fund 10015 Economic Opportunity Reserve ³	34,215,003	8,263,008	14,050,131	14,050,131	0	0.00%
Fund 10020 Community Funding Pool	11,828,596	12,283,724	12,283,724	12,283,724	0	0.00%

FY 2021 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Fund 10030 Contributory Fund	14,618,937	14,506,749	15,131,749	15,131,749	0	0.00%
Fund 10040 Information Technology	4,190,000	0	10,000,000	16,144,000	6,144,000	61.44%
Fund 20000 County Debt Service	131,759,616	131,040,472	131,040,472	131,040,472	0	0.00%
Fund 20001 School Debt Service	197,982,182	198,182,333	198,182,333	198,182,333	0	0.00%
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	24,246,720	16,456,430	22,059,189	22,519,189	460,000	2.09%
Fund 30015 Environmental and Energy Program	0	916,615	7,966,615	8,716,615	750,000	9.41%
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	0	12,315,375	12,315,375	0	0.00%
Fund 30030 Library Construction	1,530,000	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	1,791,125	700,000	3,018,555	3,018,555	0	0.00%
Fund 30070 Public Safety Construction	300,000	0	0	0	0	-
Fund 40000 County Transit Systems	40,633,472	40,633,472	40,633,472	40,633,472	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	146,575,985	147,554,569	147,554,569	146,154,569	(1,400,000)	(0.95%)
Fund 40045 Early Childhood Birth to 5	0	32,564,400	32,564,400	32,564,400	0	0.00%
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	1,885,995	1,885,995	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	21,728,320	24,291,320	24,291,320	24,291,320	0	0.00%
Fund 60020 Document Services Division	3,941,831	3,941,831	3,941,831	3,941,831	0	0.00%
Fund 60030 Technology Infrastructure Services	4,824,696	0	0	0	0	-
Fund 73030 OPEB Trust	4,490,000	4,490,000	4,490,000	4,490,000	0	0.00%
Fund 80000 Park Revenue and Operating Fund	0	0	1,706,529	1,706,529	0	0.00%
Fund 81000 FCRHA General Operating	0	0	0	3,226,872	3,226,872	-
Fund 83000 Alcohol Safety Action Program	741,768	774,807	924,807	924,807	0	0.00%
Total Transfers Out	\$2,859,697,366	\$2,843,291,014	\$2,892,801,567	\$2,901,982,439	\$9,180,872	0.32%
Total Disbursements	\$4,474,239,620	\$4,471,921,167	\$4,708,954,562	\$4,689,459,082	(\$19,495,480)	(0.41%)
Total Ending Balance	\$450,483,673	\$178,876,847	\$182,576,859	\$196,327,343	\$13,750,484	7.53%
Less:						
Managed Reserve ²	\$184,890,694	\$178,876,847	\$182,576,859	\$182,576,859	\$0	0.00%
CARES Coronavirus Relief Fund Balance ³	144,533,078	0	0	0	0	-
FY 2020 Audit Adjustments	4,773,025	0	0	0	0	-
Total Available	\$116,286,876	\$0	\$0	\$13,750,484	\$13,750,484	-

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

² The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2021.

³ The CARES Coronavirus Relief Fund (CRF) Balance represents unspent federal stimulus funds as of year-end FY 2020. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2021 to allow for spending through the CRF spending deadline of December 31, 2021.

FY 2021 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,257,404	\$5,517,094	\$5,517,094	\$5,517,094	\$0	0.00%
02 Office of the County Executive	5,385,657	5,817,714	7,154,422	7,168,519	14,097	0.20%
03 Department of Clerk Services	1,674,789	1,817,896	1,829,855	1,829,855	0	0.00%
06 Department of Finance	8,586,612	9,148,571	9,182,709	9,182,709	0	0.00%
11 Department of Human Resources	8,126,034	8,164,738	8,266,265	8,266,265	0	0.00%
12 Department of Procurement and Material Management	7,471,469	7,568,849	8,391,816	8,391,816	0	0.00%
13 Office of Public Affairs	1,753,334	1,790,052	1,796,085	1,796,085	0	0.00%
15 Office of Elections	5,214,923	4,993,525	7,033,789	7,533,789	500,000	7.11%
17 Office of the County Attorney	8,095,433	8,105,981	8,665,480	8,665,480	0	0.00%
20 Department of Management and Budget	5,742,294	5,516,999	5,545,550	5,545,550	0	0.00%
37 Office of the Financial and Program Auditor	308,204	413,868	413,868	413,868	0	0.00%
41 Civil Service Commission	407,371	468,731	468,731	468,731	0	0.00%
42 Office of the Independent Police Auditor	358,728	328,198	395,186	395,186	0	0.00%
57 Department of Tax Administration	26,123,704	27,826,856	27,938,366	27,188,366	(750,000)	(2.68%)
70 Department of Information Technology	36,872,879	37,498,446	38,046,215	38,046,215	0	0.00%
Total Legislative-Executive Functions / Central Services	\$121,378,835	\$124,977,518	\$130,645,431	\$130,409,528	(\$235,903)	(0.18%)
Judicial Administration						
80 Circuit Court and Records	\$12,167,804	\$12,482,661	\$12,641,423	\$12,641,423	\$0	0.00%
82 Office of the Commonwealth's Attorney	4,279,499	5,049,457	6,278,431	6,278,431	0	0.00%
85 General District Court	4,092,528	4,385,501	4,518,921	4,518,921	0	0.00%
91 Office of the Sheriff	21,561,488	20,633,109	20,561,948	20,561,948	0	0.00%
Total Judicial Administration	\$42,101,319	\$42,550,728	\$44,000,723	\$44,000,723	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$756,233	\$760,719	\$761,227	\$761,227	\$0	0.00%
31 Land Development Services	13,576,474	13,662,545	13,866,769	14,957,569	1,090,800	7.87%
81 Juvenile and Domestic Relations District Court	24,197,355	25,825,193	25,933,637	25,433,637	(500,000)	(1.93%)
90 Police Department	207,954,567	214,788,028	220,364,980	218,364,980	(2,000,000)	(0.91%)
91 Office of the Sheriff	47,999,577	52,193,261	53,688,750	52,488,750	(1,200,000)	(2.24%)
92 Fire and Rescue Department	209,655,844	218,989,964	223,644,169	221,644,169	(2,000,000)	(0.89%)
93 Office of Emergency Management	2,012,638	1,947,864	2,638,223	2,638,223	0	0.00%
96 Department of Animal Sheltering	2,470,809	2,749,929	2,774,350	2,774,350	0	0.00%
97 Department of Code Compliance	4,026,566	4,791,825	4,791,825	4,791,825	0	0.00%
Total Public Safety	\$512,650,063	\$535,709,328	\$548,463,930	\$543,854,730	(\$4,609,200)	(0.84%)

FY 2021 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$56,525,057	\$59,385,623	\$63,459,853	\$62,709,853	(\$750,000)	(1.18%)
25 Business Planning and Support	885,706	1,009,322	1,029,463	1,029,463	0	0.00%
26 Office of Capital Facilities	14,218,846	15,345,436	15,603,133	15,603,133	0	0.00%
87 Unclassified Administrative Expenses	2,103,222	3,948,694	4,149,461	4,449,461	300,000	7.23%
Total Public Works	\$73,732,831	\$79,689,075	\$84,241,910	\$83,791,910	(\$450,000)	(0.53%)
Health and Welfare						
67 Department of Family Services	\$137,732,786	\$147,721,168	\$149,459,887	\$145,429,494	(\$4,030,393)	(2.70%)
71 Health Department	56,422,774	67,715,072	70,440,832	67,190,832	(3,250,000)	(4.61%)
73 Office to Prevent and End Homelessness	14,897,139	0	0	0	0	--
77 Office of Strategy Management for Health and Human Services	2,845,744	3,369,767	3,448,765	3,198,765	(250,000)	(7.25%)
79 Department of Neighborhood and Community Services	95,272,108	83,218,369	84,303,458	84,903,458	600,000	0.71%
Total Health and Welfare	\$307,170,551	\$302,024,376	\$307,652,942	\$300,722,549	(\$6,930,393)	(2.25%)
Parks and Libraries						
51 Fairfax County Park Authority	\$24,886,243	\$27,452,530	\$27,839,517	\$27,839,517	\$0	0.00%
52 Fairfax County Public Library	29,378,910	30,294,136	30,516,526	30,016,526	(500,000)	(1.64%)
Total Parks and Libraries	\$54,265,153	\$57,746,666	\$58,356,043	\$57,856,043	(\$500,000)	(0.86%)
Community Development						
16 Economic Development Authority	\$7,814,818	\$8,841,483	\$8,841,483	\$8,841,483	\$0	0.00%
30 Department of Economic Initiatives	1,076,809	1,216,480	1,300,480	1,300,480	0	0.00%
31 Land Development Services	15,159,494	15,101,040	15,255,871	16,230,514	974,643	6.39%
35 Department of Planning and Development	13,028,570	13,733,875	15,073,229	15,073,229	0	0.00%
38 Department of Housing and Community Development	7,323,550	24,830,358	27,258,384	27,258,384	0	0.00%
39 Office of Human Rights and Equity Programs	1,467,616	1,859,931	1,908,562	1,908,562	0	0.00%
40 Department of Transportation	8,675,578	8,944,137	9,670,255	9,670,255	0	0.00%
Total Community Development	\$54,546,435	\$74,527,304	\$79,308,264	\$80,282,907	\$974,643	1.23%
Nondepartmental						
87 Unclassified Administrative Expenses	\$55,702,407	\$10,038,597	\$161,265,915	\$153,366,325	(\$7,899,590)	(4.90%)
89 Employee Benefits	392,994,660	401,366,561	402,217,837	393,191,928	(9,025,909)	(2.24%)
Total Nondepartmental	\$448,697,067	\$411,405,158	\$563,483,752	\$546,558,253	(\$16,925,499)	(3.00%)
Total General Fund Direct Expenditures	\$1,614,542,254	\$1,628,630,153	\$1,816,152,995	\$1,787,476,643	(\$28,676,352)	(1.58%)

FY 2021 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,614,542,254	\$1,628,630,153	\$1,816,152,995	\$1,787,476,643	(\$28,676,352)	(1.58%)
10015 Economic Opportunity Reserve	3,007,339	0	45,644,215	45,644,215	0	0.00%
10020 Consolidated Community Funding Pool	11,609,266	12,283,724	12,681,743	12,681,743	0	0.00%
10030 Contributory Fund	15,315,381	14,507,460	15,132,460	15,132,460	0	0.00%
10040 Information Technology	15,177,116	250,000	51,185,836	58,063,391	6,877,555	13.44%
Total General Fund Group	\$1,659,651,356	\$1,655,671,337	\$1,940,797,249	\$1,918,998,452	(\$21,798,797)	(1.12%)
Debt Service Funds						
20000 Consolidated Debt Service	\$333,813,558	\$336,676,960	\$340,699,525	\$328,661,525	(\$12,038,000)	(3.53%)
Capital Project Funds						
30000 Metro Operations and Construction	\$92,955,258	\$78,978,719	\$82,239,462	\$82,239,462	\$0	0.00%
30010 General Construction and Contributions	41,881,227	21,031,430	180,789,223	241,754,976	60,965,753	33.72%
30020 Infrastructure Replacement and Upgrades	16,137,778	0	46,211,582	51,493,582	5,282,000	11.43%
30030 Library Construction	1,020,366	0	20,348,940	110,348,940	90,000,000	442.28%
30040 Contributed Roadway Improvements	2,579,858	0	40,485,749	40,485,749	0	0.00%
30050 Transportation Improvements	17,691,164	0	75,625,208	75,625,208	0	0.00%
30060 Pedestrian Walkway Improvements	2,988,541	700,000	6,070,070	6,070,070	0	0.00%
30070 Public Safety Construction	33,252,679	0	359,681,732	378,395,345	18,713,613	5.20%
30080 Commercial Revitalization Program	(12,218)	0	0	0	0	-
30090 Pro Rata Share Drainage Construction	2,320,481	0	3,228,301	3,228,301	0	0.00%
30300 Affordable Housing Development and Investment	12,639,692	19,247,000	63,518,021	63,518,021	0	0.00%
30310 Housing Assistance Program	189,940	0	0	0	0	-
30400 Park Authority Bond Construction	19,280,019	0	84,446,972	184,446,972	100,000,000	118.42%
S31000 Public School Construction	214,613,884	203,770,390	547,751,142	547,751,142	0	0.00%
Total Capital Project Funds	\$457,538,669	\$324,644,154	\$1,526,674,621	\$1,802,385,987	\$275,711,366	18.06%
Special Revenue Funds						
40000 County Transit Systems	\$105,597,118	\$107,995,174	\$122,868,886	\$122,868,886	\$0	0.00%
40010 County and Regional Transportation Projects	97,979,220	58,242,329	382,007,665	382,007,665	0	0.00%
40030 Cable Communications	10,686,583	10,113,722	18,937,240	18,937,240	0	0.00%
40040 Fairfax-Falls Church Community Services Board	175,900,553	182,861,770	188,774,963	187,374,963	(1,400,000)	(0.74%)
40050 Reston Community Center	10,890,508	9,584,898	11,286,269	11,286,269	0	0.00%
40060 McLean Community Center	5,647,128	6,081,083	7,032,502	7,032,502	0	0.00%
40070 Burgundy Village Community Center	38,045	46,596	81,801	136,801	55,000	67.24%
40080 Integrated Pest Management Program	1,868,330	3,314,255	3,503,941	3,503,941	0	0.00%
40090 E-911	46,396,672	52,585,811	67,155,163	67,155,163	0	0.00%
40100 Stormwater Services	84,456,631	83,964,976	255,914,462	255,914,462	0	0.00%
40110 Dulles Rail Phase I Transportation Improvement District	35,222,187	14,457,600	27,457,600	27,457,600	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	55,962,980	500,000	42,544,976	42,544,976	0	0.00%
40125 Metrorail Parking System Pledged Revenues	23,040,914	15,439,113	18,498,917	16,953,917	(1,545,000)	(8.35%)
40130 Leaf Collection	2,592,602	2,372,031	2,400,182	2,400,182	0	0.00%
40140 Refuse Collection and Recycling Operations	20,266,037	20,442,823	21,360,634	21,610,634	250,000	1.17%
40150 Refuse Disposal	52,355,864	56,527,725	63,298,613	63,298,613	0	0.00%
40170 I-95 Refuse Disposal	7,446,359	11,277,195	19,289,255	19,289,255	0	0.00%
40180 Tysons Service District	11,844,154	0	10,902,868	10,902,868	0	0.00%

FY 2021 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40190 Reston Service District	\$45,435	\$0	\$915,248	\$915,248	\$0	0.00%
40300 Housing Trust Fund	1,400,097	3,661,782	25,217,181	25,217,181	0	0.00%
40330 Elderly Housing Programs	3,517,389	3,110,720	3,292,378	3,292,378	0	0.00%
40360 Homeowner and Business Loan Programs	2,160,106	0	0	0	0	-
50000 Federal/State Grants	128,798,839	119,853,537	510,753,325	552,389,644	41,636,319	8.15%
50800 Community Development Block Grant	10,872,604	5,609,339	33,446,423	33,445,514	(909)	(0.00%)
50810 HOME Investment Partnerships Program	1,216,455	1,940,695	6,081,266	6,080,769	(497)	(0.01%)
S10000 Public School Operating	2,918,211,774	3,042,275,914	3,175,116,828	3,166,442,898	(8,673,930)	(0.27%)
S40000 Public School Food and Nutrition Services	79,852,360	102,511,846	69,386,079	69,386,079	0	0.00%
S43000 Public School Adult and Community Education	7,968,086	9,518,861	8,403,978	8,642,222	238,244	2.83%
S50000 Public School Grants & Self Supporting Programs	71,614,908	81,350,180	125,251,700	125,740,729	489,029	0.39%
Total Special Revenue Funds	\$3,973,849,938	\$4,038,420,335	\$5,253,960,703	\$5,285,008,959	\$31,048,256	0.59%
TOTAL GOVERNMENTAL FUNDS	\$6,424,853,521	\$6,355,412,786	\$9,062,132,098	\$9,335,054,923	\$272,922,825	3.01%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$30,695,844	\$28,480,902	\$39,580,902	\$39,580,902	\$0	0.00%
60010 Department of Vehicle Services	69,713,672	82,011,282	89,205,767	89,205,767	0	0.00%
60020 Document Services	8,979,707	9,428,679	10,436,121	10,436,121	0	0.00%
60030 Technology Infrastructure Services	47,964,474	45,138,657	51,307,950	52,607,950	1,300,000	2.53%
60040 Health Benefits	173,520,387	183,542,654	237,785,224	237,785,224	0	0.00%
S60000 Public School Insurance	18,059,380	18,698,552	19,142,443	19,142,443	0	0.00%
S62000 Public School Health and Flexible Benefits	417,147,400	521,674,775	554,112,476	559,053,681	4,941,205	0.89%
Total Internal Service Funds	\$766,080,864	\$888,975,501	\$1,001,570,883	\$1,007,812,088	\$6,241,205	0.62%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$104,645,960	\$106,637,117	\$112,051,516	\$112,051,516	\$0	0.00%
69020 Sewer Bond Parity Debt Service	24,860,827	32,316,306	32,316,306	32,446,306	130,000	0.40%
69040 Sewer Bond Subordinate Debt Service	25,106,942	25,437,026	25,437,026	25,437,026	0	0.00%
69300 Sewer Construction Improvements	77,044,064	65,000,000	131,311,053	131,311,053	0	0.00%
69310 Sewer Bond Construction	43,620,184	190,727,825	202,718,824	240,788,824	38,070,000	18.78%
Total Enterprise Funds	\$275,277,977	\$420,118,274	\$503,834,725	\$542,034,725	\$38,200,000	7.58%
TOTAL PROPRIETARY FUNDS	\$1,041,358,841	\$1,309,093,775	\$1,505,405,608	\$1,549,846,813	\$44,441,205	2.95%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$12,014,316	\$12,336,888	\$12,335,672	\$12,335,672	\$0	0.00%
70040 Mosaic District Community Development Authority	5,534,213	5,664,600	5,664,600	2,832,300	(2,832,300)	(50.00%)
Total Custodial Funds	\$17,548,529	\$18,001,488	\$18,000,272	\$15,167,972	(\$2,832,300)	(15.73%)
Trust Funds						
73000 Employees' Retirement Trust	\$385,215,533	\$428,446,904	\$428,446,904	\$430,446,904	\$2,000,000	0.47%
73010 Uniformed Employees Retirement Trust	128,025,713	144,179,040	144,179,040	150,179,040	6,000,000	4.16%
73020 Police Retirement Trust	103,756,900	112,426,680	112,426,680	114,426,680	2,000,000	1.78%
73030 OPEB Trust	23,652,695	12,539,673	12,539,673	24,870,927	12,331,254	98.34%

FY 2021 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$208,179,693	\$223,764,655	\$219,849,097	\$219,849,097	\$0	0.00%
S71100 Public School OPEB Trust	23,976,363	19,994,500	19,994,500	19,994,500	0	0.00%
Total Trust Funds	\$872,806,897	\$941,351,452	\$937,435,894	\$959,767,148	\$22,331,254	2.38%
TOTAL FIDUCIARY FUNDS	\$890,355,426	\$959,352,940	\$955,436,166	\$974,935,120	\$19,498,954	2.04%
TOTAL APPROPRIATED FUNDS	\$8,356,567,788	\$8,623,859,501	\$11,522,973,872	\$11,859,836,856	\$336,862,984	2.92%
Less: Internal Service Funds ²	(\$766,080,864)	(\$888,975,501)	(\$1,001,570,883)	(\$1,007,812,088)	(\$6,241,205)	0.62%
NET EXPENDITURES	\$7,590,486,924	\$7,734,884,000	\$10,521,402,989	\$10,852,024,768	\$330,621,779	3.14%

¹ The FY 2021 Revised Budget Plan reflects changes included in the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the FY 2021 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2022 Advertised Budget Plan to present the most current information at that time.

² Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2021 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,768,682	\$1,889,207	\$1,889,207	\$1,889,207	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$11,832	\$18,799	\$75,602	\$75,602	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$4,739,886	\$3,250,189	\$10,234,140	\$10,234,140	\$0	0.00%
81050 FCRHA Private Financing	7,918,428	0	0	0	0	-
81060 FCRHA Internal Service	3,753,067	4,054,083	4,272,577	4,272,577	0	0.00%
81100 Fairfax County Rental Program	3,727,242	3,843,103	4,391,691	4,391,691	0	0.00%
81200 Housing Partnerships	15,591,343	1,635,293	17,150,076	25,644,323	8,494,247	49.53%
81300 RAD - Project-Based Voucher	8,882,342	8,838,284	8,884,274	8,884,274	0	0.00%
81500 Housing Grants	1,520,118	1,892,352	2,426,520	3,034,314	607,794	25.05%
Total Other Housing Funds	\$46,132,426	\$23,513,304	\$47,359,278	\$56,461,319	\$9,102,041	19.22%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$69,270,276	\$71,507,618	\$76,789,450	\$74,694,212	(\$2,095,238)	(2.73%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$115,402,702	\$95,020,922	\$124,148,728	\$131,155,531	\$7,006,803	5.64%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$35,716,825	\$45,361,382	\$45,179,450	\$45,179,450	\$0	0.00%
Capital Projects Funds						
80300 Park Improvement	\$6,317,723	\$0	\$21,827,115	\$22,018,709	\$191,594	0.88%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$42,034,548	\$45,361,382	\$67,006,565	\$67,198,159	\$191,594	0.29%
TOTAL NON-APPROPRIATED FUNDS	\$159,217,764	\$142,290,310	\$193,120,102	\$200,318,499	\$7,198,397	3.73%

FY 2021 Third Quarter Review
Attachment II – General Fund Receipts / Transfers In

SUMMARY OF GENERAL FUND REVENUE

SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

Category	FY 2020 Actual	FY 2021 Revised Budget Plan as of FY 2020 Carryover	FY 2021 Mid-Year Estimate ¹	FY 2021 Third Quarter Budget Estimate	Change from the FY 2021 Mid-Year Estimate	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes -						
Current & Delinquent	\$2,898,128,734	\$2,999,403,837	\$2,999,403,837	\$3,003,122,258	\$3,718,421	0.12%
Personal Property Taxes -						
Current & Delinquent ²	652,982,429	631,243,511	631,243,511	642,442,012	11,198,501	1.77%
Other Local Taxes	535,816,255	489,100,905	505,274,909	513,208,713	7,933,804	1.57%
Permits, Fees and						
Regulatory Licenses	54,002,649	49,642,908	49,642,908	50,227,871	584,963	1.18%
Fines and Forfeitures	10,001,169	11,795,664	7,934,518	5,354,518	(2,580,000)	-32.52%
Revenue from Use of						
Money/Property	66,201,313	24,257,799	24,257,799	24,257,799	0	0.00%
Charges for Services	70,109,331	83,119,246	56,526,667	32,818,852	(23,707,815)	-41.94%
Revenue from the						
Commonwealth and						
Federal Government ²	344,430,212	142,528,874	142,528,874	140,721,441	(1,807,433)	-1.27%
Recovered Costs/						
Other Revenue	15,486,984	16,234,444	15,526,944	14,441,507	(1,085,437)	-6.99%
Total Revenue	\$4,647,159,076	\$4,447,327,188	\$4,432,339,967	\$4,426,594,971	(\$5,744,996)	-0.13%
Transfers In	9,081,414	8,707,781	8,707,781	8,707,781	0	0.00%
Total Receipts	\$4,656,240,490	\$4,456,034,969	\$4,441,047,748	\$4,435,302,752	(\$5,744,996)	-0.13%

¹ FY 2021 revenue estimates were reduced a net \$24.9 million as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*.

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

Total receipts, including Transfers In, are estimated at \$4,435,302,752 and reflect a net decrease of \$5,744,996 from the FY 2021 Mid-Year estimate. This decrease is primarily the result of a \$23.7 million decrease in Charges for Services, \$2.6 million decrease in Fines and Forfeitures, \$1.8 million decrease in Revenue from the Commonwealth and Federal Government and \$1.1 million decrease in Recovered Costs, partially offset by a net increase of \$11.2 million in Personal Property Taxes, \$7.9 million increase in Other Local Taxes, \$3.7 million increase in Real Estate Taxes, and \$0.6 million increase in Permits and Fees revenue.

At the adoption of the FY 2021 budget, staff noted that due to the uncertainties regarding how long the COVID-19 health crisis would continue and the extent of its impact on County revenues, right-sizing the budget estimates would be an iterative process throughout the fiscal year. FY 2021 revenue estimates were decreased a net \$9.9 million as part of the *FY 2020 Carryover Review* and another \$15.0 million as part of the *FY 2021 Mid-Year Review*. These adjustments were based on actual FY 2020 receipts and collections through the first several months of FY 2021.

SUMMARY OF GENERAL FUND REVENUE

The FY 2021 Third Quarter revenue estimates are based on revenue collections through the end of February 2021. As noted above, FY 2021 revenues are recommended to be reduced by \$5.7 million, or 0.1 percent, as part of the *FY 2021 Third Quarter Review*. By far the largest reduction – \$19.0 million – is associated with School-Age Child Care (SACC) revenues. The Mid-Year estimate already had included a 50 percent cut in anticipated revenues in this category as the SACC program was impacted by Fairfax County Public Schools (FCPS) decision to provide all virtual learning in the fall in response to the pandemic. Although SACC was temporarily replaced by the Supporting Return to School (SRS) program, this program operates at a limited number of FCPS sites and has generated significantly less revenue year-to-date. After reducing the Mid-Year estimate by \$9.5 million, a further reduction of \$0.6 million is included for Transient Occupancy Tax, as hotel revenues continue to be severely impacted. Other revenue categories recommended for reductions include General District Court fines, Parking Fines, Health Department fee revenue, as well as many other charges and fees as a result of continued program closures and lower levels of activity across the County.

Partially offsetting these revenue reductions are recommended increases in several revenue categories, some of which were already increased during the Mid-Year Review and have continued to perform well. The Recordation tax estimate is recommended to be increased by \$5.9 million based on a strong residential real estate market and refinancings driven by record low mortgage rates. Sales Tax collections have also tracked slightly ahead of the budget estimate and are recommended to be increased by \$2.1 million. As part of the FY 2021 adopted budget, staff had anticipated that the Business Personal Property Tax levy would be down 3.0 percent as a result of the negative impact of COVID-19. Based on actual filings, however, the business levy is in fact up and the estimate for Current Personal Property Tax is adjusted upward by \$5.7 million. Year-to-date collections of delinquent Real Estate, Personal Property and Business, Professional, and Occupational License (BPOL) taxes are also tracking ahead of the budget estimate and are recommended to be increased by a combined \$9.6 million.

Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates included in this Attachment. It should be noted that little information is available concerning Current BPOL Taxes, since filings and payments are not due until March 1, with additional time required to process returns. All revenue categories are closely monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2021 and FY 2022 revenue adjustments will be included in the Add-On Review package.

REAL ESTATE TAX-CURRENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$2,886,967,804	\$2,991,964,451	\$2,991,964,451	\$2,995,087,872	\$3,123,421	0.1%

The *FY 2021 Third Quarter Review* estimate for Current Real Estate Tax of \$2,995,087,872 reflects an increase of \$3,123,421 or 0.1 percent over the FY 2021 Mid-Year estimate. As a result of the Mosaic District bond refunding this fiscal year, a \$2.8 million in savings is available and could be retained in the General Fund. In addition, \$0.3 million is associated with a higher than projected Public Service Corporation tax levy.

SUMMARY OF GENERAL FUND REVENUE

REAL ESTATE TAX-DELINQUENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$11,160,930	\$7,439,386	\$7,439,386	\$8,034,386	\$595,000	8.0%

The *FY 2021 Third Quarter Review* estimate for Delinquent Real Estate Taxes of \$8,034,386 reflects an increase of \$595,000 or 8.0 percent over the FY 2021 Mid-Year estimate and represents a decrease of 28.0 percent from the FY 2020 level. The revised estimate increase is based on actual collections year-to-date. It should be noted that as part of the *FY 2020 Carryover Review* in July the estimate was reduced by \$2.7 million associated with the Board's decision to reduce penalties for late payment of Real Estate taxes for tax year 2020 in response to the COVID-19 pandemic.

PERSONAL PROPERTY TAX-CURRENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$634,830,423	\$622,197,853	\$622,197,853	\$627,896,354	\$5,698,501	0.9%

The *FY 2021 Third Quarter Review* estimate for Current Personal Property Taxes of \$627,896,354 reflects an increase of \$5,698,501 or 0.9 percent over the FY 2021 Mid-Year estimate and represents a decrease of 1.1 percent from the FY 2020 level. The revised estimate increase is primarily the result of higher than projected business levy based on actual filings, as well as higher Public Service Corporation tax levy.

PERSONAL PROPERTY TAX-DELINQUENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$18,152,006	\$9,045,658	\$9,045,658	\$14,545,658	\$5,500,000	60.8%

The *FY 2021 Third Quarter Review* estimate for Delinquent Personal Property Taxes of \$14,545,658 reflects an increase of \$5,500,000 or 60.8 percent over the FY 2021 Mid-Year estimate and represents a decrease of 19.9 percent from the FY 2020 level. The revised estimate increase is based on actual collections year-to-date. It should be noted that as part of the *FY 2020 Carryover Review* in July the estimate was reduced by \$8.1 million associated with the Board's decision to reduce penalties for late payment of Personal Property taxes for tax year 2020 in response to the COVID-19 pandemic.

SUMMARY OF GENERAL FUND REVENUE

LOCAL SALES TAX

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$191,092,140	\$171,031,788	\$194,350,951	\$196,489,268	\$2,138,317	1.1%

The *FY 2021 Third Quarter Review* estimate for Sales Tax of \$196,489,268 reflects an increase of \$2,138,317 or 1.1 percent over the FY 2021 Mid-Year estimate and represents an increase of 2.8 percent over the FY 2020 level. Staff had originally anticipated that Sales Tax revenues from retail sales would fall considerably, but they have held up well, in large part due to a pandemic-related shift towards online spending. As part of the *FY 2021 Mid-Year Review*, the Sales Tax estimate was increased \$23.3 million based on year-to-date FY 2021 collections, which were down only 0.8 percent through October. February receipts for purchases in December during the holiday season were up 1.8 percent. Combined collections since October have tracked slightly ahead of the budget estimate and it is recommended to be increased by \$2.1 million. It should be noted that in the last two months of FY 2020, June and July, Sales tax receipts declined 15.9 percent and 19.0 percent, respectively, due to the impact of the pandemic. Staff anticipates that FY 2021 collections during these months would be substantially higher than last year.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$173,840,544	\$154,912,776	\$154,912,776	\$154,912,776	\$0	0.0%

The *FY 2021 Third Quarter Review* estimate for Business, Professional and Occupational License (BPOL) Taxes of \$154,912,776 reflects no change from the FY 2021 Mid-Year estimate and represents a decrease of 10.9 percent from the FY 2020 level. Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, little actual data is available at this time to help estimate FY 2021 receipts for Current BPOL Tax. Therefore, the FY 2021 BPOL estimate has not been adjusted as part of the Third Quarter review. BPOL revenue this fiscal year is based on gross receipts of businesses generated during calendar year 2020 and is expected to be negatively impacted by the impact of COVID-19, as reflected in the projected decline of 10.9 percent compared to FY 2020. A major BPOL category that is expected to be negatively impacted is Retail Merchants, including restaurant sales. Other categories with expected declines include Amusements, Hotels and Motels, and Personal Service Occupations.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-DELINQUENT

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$7,729,239	\$3,160,000	\$3,160,000	\$6,660,000	\$3,500,000	110.8%

The *FY 2021 Third Quarter Review* estimate for Delinquent BPOL Taxes of \$6,660,000 reflects an increase of \$3,500,000 or 110.8 percent over the FY 2021 Mid-Year estimate and represents a decrease of 13.8 percent from the FY 2020 level. The revised estimate increase is based on actual collections year-to-date.

SUMMARY OF GENERAL FUND REVENUE

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$38,648,450	\$31,212,155	\$35,376,957	\$41,238,640	\$5,861,683	16.6%

The *FY 2021 Third Quarter Review* estimate for Deed of Conveyance and Recordation Taxes of \$41,238,640 reflects an increase of \$5,861,683 or 16.6 percent over the FY 2021 Mid-Year estimate. Recordation and Deed of Conveyance Taxes are paid when homes are sold. Recordation taxes are also paid when homes are refinanced. Through the first four months of FY 2021, combined receipts were up over 38 percent as a result of a strong residential real estate market and significant increase in refinancing activity driven by record low mortgage rates and the estimate was increased by \$4.2 million as part of the *FY 2021 Mid-Year Review*. Mortgage refinancing activity continued to be strong and through the end of February collections are up 33.5 percent. However, mortgage interest rates have been on the rise since the end of January and the 30-year fixed rate stands at its highest level since June 2020, reducing incentives for potential refinance borrowers. According to the Mortgage Bankers Association, for the week ending March 12, applications to refinance a home loan were down 39 percent compared to the same week a year ago. The revised staff estimate for Recordation Tax assumes that collections will decline through the end of the fiscal year.

CIGARETTE TAX

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$5,428,504	\$5,422,269	\$5,009,455	\$4,879,455	(\$130,000)	-2.6%

The *FY 2021 Third Quarter Review* estimate for Cigarette Tax of \$4,879,455 reflects a decrease of \$130,000 or 2.6 percent from the FY 2021 Mid-Year estimate and represents a decrease of 10.1 percent from the FY 2020 level. As part of the *FY 2021 Mid-Year Review*, the Cigarette Tax estimate was decreased \$0.4 million based on actual receipts in FY 2020 and year-to-date FY 2021 collection trends. Collections through the end of February are down more than initially projected and staff anticipates this trend to continue through the end of the fiscal year. Cigarette Tax receipts fell for the eight consecutive year, decreasing 6.2 percent in FY 2020.

COMMUNICATIONS SALES AND USE TAX

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$2,551,599	\$3,492,634	\$2,551,599	\$643,422	(\$1,908,177)	-74.8%

The *FY 2021 Third Quarter Review* estimate for the Communication Sales and Use Tax of \$643,422 reflects a decrease of \$1,908,177 or 74.8 percent from the FY 2021 Mid-Year estimate. Based on actual receipts and collection trends, the FY 2021 estimate was reduced \$0.9 million as part of the *FY 2021 Mid-Year Review* to the same level collected in FY 2020. Receipts have declined more than expected in the subsequent months.

SUMMARY OF GENERAL FUND REVENUE

TRANSIENT OCCUPANCY TAX

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$15,778,992	\$16,443,857	\$6,950,000	\$6,400,000	(\$550,000)	-7.9%

The *FY 2021 Third Quarter Review* estimate for Transient Occupancy Tax (TOT) of \$6,400,000 reflects a decrease of \$550,000 or 7.9 percent from the FY 2021 Mid-Year estimate and represents a decrease of 59.4 percent from the FY 2020 level. The TOT estimate was reduced by \$9.5 million as part of the *FY 2021 Mid-Year Review* based on year-to-date actual receipts through the end of October, which were down 66.8 percent. Collections since October have tracked slightly below the budget estimate and a reduction of \$0.6 million is recommended as part of the *FY 2021 Third Quarter Review*. Due to the impact of the COVID-19 pandemic, the U.S. hotel industry has reported significant year-over-year declines. Overall, hotel revenue is not expected to recover until at least mid-2021. It should be noted that the revised estimate reflects moderating declines in the last two months of the fiscal year.

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$44,940,753	\$45,639,081	\$45,639,081	\$44,940,753	(\$698,328)	-1.5%

The *FY 2021 Third Quarter Review* estimate for the Consumer Utility Tax of \$44,940,753 reflects a decrease of \$698,328 or 1.5 percent from the FY 2021 Mid-Year estimate and represents no change from the FY 2020 actual level. FY 2021 receipts through the end of January are down 2.7 percent. It should be noted that FY 2020 collections slowed down in the last half of the fiscal year, likely due to the impact of COVID-19.

PERMITS, FEES AND REGULATORY LICENSES

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$54,002,649	\$49,642,908	\$49,642,908	\$50,227,871	\$584,963	1.2%

The *FY 2021 Third Quarter Review* estimate for Permits, Fees and Regulatory Licenses of \$50,227,871 reflects a net increase of \$584,963 or 1.2 percent over the FY 2021 Mid-Year estimate. This increase is the result of anticipated higher revenue of \$2.5 million from Land Development Services (LDS) Building and Inspection fees due to increased building permit activity in the County and higher elevator inspection licenses revenue through the end of February. It should be noted that the increase in LDS fee revenue is offset by a corresponding expenditure increase, for no net impact to the General Fund.

Partially offsetting the revenue increase are reductions in Zoning Fee revenue, which is recommended to decrease by \$0.7 million, and Fire Marshal and Acceptance Test Overtime fees, which are reduced by \$1.2 million based on collection trends through the end of February.

SUMMARY OF GENERAL FUND REVENUE

CHARGES FOR SERVICES

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$70,109,331	\$83,119,246	\$56,526,667	\$32,818,852	(\$23,707,815)	-41.9%

The *FY 2021 Third Quarter Review* estimate for Charges for Services of \$32,818,852 reflects a decrease of \$23,707,815 or 41.9 percent from the FY 2021 Mid-Year estimate. By far the largest reduction – \$19.0 million – is associated with School-Age Child Care (SACC) revenues. The Mid-Year estimate already had included a 50 percent cut in anticipated revenues in this category as the SACC program was impacted by Fairfax County Public Schools (FCPS) decision to provide all virtual learning in the fall in response to the pandemic. Although SACC was temporarily replaced by the Supporting Return to School (SRS) program, this program operates at a limited number of FCPS sites and has generated significantly less revenue year-to-date.

Other Charges for Services revenue categories recommended for reductions include Health Department revenue from Adult Day Health Care fees, General Medical Clinical fees and Lab Services fees, which are reduced by a net \$2.7 million; Recreation fee revenue, which is further reduced by \$0.3 million after a \$1.6 million downward adjustment at Mid-Year; and Courthouse Maintenance and Security fee revenue, which is reduced by \$1.5 million. Revenue from many other charges and fees including Animal Shelter fees, Parking Garage fees, Library Overdue fees, Police Reimbursement fees, and Employee Child Care Center fees are reduced a net \$1.6 million as a result of program closures and lower levels of activity across the County.

Partially offsetting these reductions is a \$1.4 million increase in projected County Clerk fees based on actual collection trends year-to-date.

FINES AND FORFEITURES

FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$10,001,169	\$11,795,664	\$7,934,518	\$5,354,518	(\$2,580,000)	-32.5%

The *FY 2021 Third Quarter Review* estimate for Fines and Forfeitures of \$5,354,518 reflects a decrease of \$2,580,000 or 32.5 percent from the FY 2021 Mid-Year estimate. The decrease is the result of adjusting the estimates for General District Court fines, Parking Violations revenue and the County Administrative fee for Collection of Delinquent Taxes based on year-to-date actual FY 2021 receipts. As indicated by the revised FY 2021 estimate, revenue from Fines and Forfeitures continues to be negatively impacted by the effects of COVID-19.

SUMMARY OF GENERAL FUND REVENUE

RECOVERED COSTS / OTHER REVENUE					
FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$15,486,984	\$16,234,444	\$15,526,944	\$14,441,507	(\$1,085,437)	-7.0%

The *FY 2021 Third Quarter Review* estimate for Recovered Costs/Other Revenue of \$14,441,507 reflects a decrease of \$1,085,437 or 7.0 percent from the FY 2021 Mid-Year estimate. This decrease is associated with lower state reimbursement for the Adult Detention Center, as well as lower Contract Rebate revenue that the County receives on office supply purchases.

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT ¹					
FY 2020 Actual	FY 2021 Revised as of FY 2020 Carryover	FY 2021 Mid-Year Estimate	FY 2021 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$344,430,212	\$142,528,874	\$142,528,874	\$140,721,441	(\$1,807,433)	-1.3%

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

The *FY 2021 Third Quarter Review* estimate for Revenue from the Commonwealth and Federal Government of \$140,721,441 reflects a net decrease of \$1,807,433 or 1.3 percent from the FY 2021 Mid-Year estimate. This decrease is associated with a \$1.0 million decrease in state funding for mandated Children's Services Act services based on the projected FY 2021 costs, which are dependent on the number of youth served and the complexity of services provided. The revenue decrease is offset by a \$2.1 million expenditure decrease for a net savings of \$1.1 million to the General Fund. In addition, a reduction of \$0.9 million in Revenue from the Federal Government is associated with funding for the Criminal Alien Assistance Program, which has not been appropriated by the federal government and is not expected to be received by the County in this fiscal year.

Partially offsetting the revenue reductions is an increase of \$0.1 million associated with new positions for a new mobile unit to address increasing caseloads in Child Protective Services, for which the County will receive a reimbursement from the state. The revenue increase in state funding is fully offset by an increase in expenditures for no net impact to the General Fund.

FY 2021 Third Quarter Review
Attachment III – Other Funds Detail

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10040, Information Technology
\$6,877,555

FY 2021 expenditures are required to increase \$6,877,555. This increase is supported by \$733,555 in revenues received in specific projects, as well as a \$6,144,000 transfer from the General Fund to provide support for new and continuing IT projects.

FY 2021 revenues will increase \$733,555 due to appropriations of \$372,247 in Technology Trust Fund revenues, \$225,380 in CPAN revenue, \$86,853 in Electronic Summons revenue, and \$49,075 in Land Records fee revenue.

The following adjustments totaling \$733,555 are required at this time resulting in a net zero impact due to offsetting revenues:

Project Name (Number)	Increase/ (Decrease)	Comments
Circuit Court Automated Recording System (2G70-022-000)	\$372,247	Increase reflects the appropriation of Technology Trust Fund revenue to support anticipated future project requirements.
Circuit Court Case Management System (2G70-021-000)	274,455	Increase reflects revenue appropriations of \$225,380 from Courts Public Access Network (CPAN) and \$49,075 from Land Records Fee revenue.
Electronic Summons and Court Scheduling (2G70-067-000)	86,853	Increase reflects the appropriation of Electronic Summons revenue to support anticipated future project requirements.
Total	\$733,555	

The following adjustments totaling \$6,144,000 are required to provide support for continuing and new IT projects:

Project Name (Number)	Increase/ (Decrease)	Comments
Commonwealth Attorney Technology Refresh Project (IT-000015)	\$174,000	This project supports deployment of an integrated case management system with improved workflows and enhanced accountability. This web-based application streamlines and automates previous manual processes and improves efficiencies with law enforcement agencies and the Courts.
Customer Relationship Management (CRM) (2G70-041-000)	200,000	This project supports a unified tracking/case management of service requests via a multi-platform customer relationship management (CRM) solution across e-mail, web, social media and call center capabilities.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
DTA Data Warehouse and Business Intelligence Project (IT-000031)	(219,000)	This is one of four Department of Tax Administration (DTA) projects that are being consolidated under Project IT-000033, Tax Portal Enhancements. These projects support business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities. Consolidating into a single project will enable more efficient management.
DTA Oracle Discoverer Replacement (IT-000032)	(1)	This is one of four Department of Tax Administration (DTA) projects that are being consolidated under Project IT-000033, Tax Portal Enhancements. These projects support business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities. Consolidating into a single project will enable more efficient management.
DTA Target Project (IT-000036)	(223,600)	This is one of four Department of Tax Administration (DTA) projects that are being consolidated under Project IT-000033, Tax Portal Enhancements. These projects support business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities. Consolidating into a single project will enable more efficient management.
DTA Tax Portal Enhancement Project (IT-000033)	453,756	Four Department of Tax Administration projects are being consolidated in this project to combine projects supporting business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities into a single project for more efficient management.
E Gov Programs (2G70-020-000)	350,000	This is the foundational technology program to support the County's website, mobile applications, multiple other e-gov channels, e-transactions services, improved navigation, web content synchronization, social media integration, and support for the County's intranet.
Enterprise Architecture and Support (2G70-018-000)	800,000	This project supports the County's ongoing enterprise technology modernization program to provide stable and secure IT architecture while leveraging technology investments.
FCPA Asset Management System (IT-000042)	425,000	This project supports implementation of a facilities and asset life cycle management solution to manage ongoing maintenance, support capital project planning and construction project management for the Fairfax County Park Authority (FCPA).

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Geospatial Initiatives (IT-000028)	310,000	This project 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, and the Master Address Repository (MAR) which needs to be brought into current technology and tightly integrated with spatial information.
Integrated Human Services Technology Project (IT-000025)	152	This project is increased as a result of the reallocation of the balance remaining in the completed Telepsychiatry Project (IT-000020).
Jail Management System (IT-000047)	440,000	This project supports implementation of an integrated jail management solution for Fairfax County Sheriff's Office to replace the current legacy system to meet the demands of managing a potential population of over 1,200 inmates housed within the Fairfax County Adult Detention Center.
Planning and Land Use System (PLUS) Project (IT-000019)	3,445,000	This project supports replacement and consolidation of several legacy land use systems supporting zoning and development plan review, building permits/license issuance, code enforcement, inspection and cashiering activities.
Tax System Modernization Project (2G70-069-000)	(11,155)	This is one of four Department of Tax Administration (DTA) projects that are being consolidated under Project IT-000033, Tax Portal Enhancements. These projects support business process improvements, enhancements to the County's Tax Portal for improved access to information and transactions, and related activities. Consolidating into a single project will enable more efficient management.
Telepsychiatry Project (IT-000020)	(152)	This project is completed, and the remaining balance is reallocated to the Integrated Human Services Technology Project (IT-000025).
Total	\$6,144,000	

OTHER FUNDS DETAIL

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service
(\$12,038,000)

FY 2021 expenditures are required to decrease \$12,038,000 or 3.5 percent from the *FY 2021 Revised Budget Plan* total of \$340,699,525. This is due to lower than expected debt service payments from new money bond sales and savings from prior years' bond refundings.

A Transfer Out of \$5,282,000 is included to Fund 30020, Infrastructure Replacement and Upgrades, to support infrastructure replacement and upgrades. In addition, a Transfer Out of \$6,756,000 is included to Fund 60000, County Insurance, to support accrued liability adjustments.

FY 2021 Revenues remain unchanged from the *FY 2021 Revised Budget Plan* of \$3,028,000.

FY 2021 Transfers In remain unchanged from the *FY 2021 Revised Budget Plan* of \$333,648,960.

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

Capital Project Funds

Fund 30010, General Construction and Contributions
\$60,965,753

FY 2021 expenditures are required to increase \$60,965,753, including \$79,000,000 associated with the appropriation of the fall 2020 Community Health and Human Services Bond Referendum and a General Fund transfer of \$460,000 to support the Synthetic Turf Replacement Program. These increases are partially offset by a decrease of \$8,494,247 associated with the Original Mount Vernon High School (OMVHS) Redevelopment project. In order to apply for historic tax credits, all future funding associated with the OMVHS LLC project will occur in Fund 81200, Housing Partnerships. Lastly, a transfer out to Fund 30070, Public Safety Construction, in the amount of \$10,000,000 is included to provide partial support for the security system portion of the Adult Detention Center renovation project. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Svcs Fee-Turf Field Replacement (PR-000097)	\$460,000	Increase necessary to provide partial funding for the Synthetic Turf Replacement Program. Revenue associated with the Athletic Services Fee has been significantly impacted due to limited sports activity during the COVID-19 pandemic. In addition, annual donations previously received from sports leagues have decreased. This reduced revenue in FY 2021, the rising cost of field replacements from an average of \$450,000 to \$480,000 per field, and an increase in the inventory have created a deficit in required funding. Based on the current replacement schedule, \$460,000 is required to fully fund the identified fields scheduled for replacement in FY 2022. There are six fields at the end of their useful life and planned for replacement in FY 2022.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Crossroads - 2020 (HS-000050)	21,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Community Health and Human Services Bond Referendum. Funding will provide for the renovation of the facility to include the addition of a clinic area, restrooms, and storage, as well as improvements to the facility layout in order to meet changing care standards, improve operational efficiency, provide ADA accessible programming space, and reduce waitlists.
Massey Building Demolition (GF-000023)	(10,000,000)	Decrease necessary to support Project AD-000002, Adult Detention Center Renovation – 2018, in Fund 30070, Public Safety Construction. The original Massey Building Demolition project estimate was developed based on the significant risk associated with unique high-rise hazmat abatement and demolition requirements. Based on favorable bid results and the clarification of many of the scope elements, funding requirements were reduced. In order to manage undefined cost exposure and risk related to the unique nature of the project, funding remained in the project through completion. This project is now complete, and funding is available to be reallocated to provide partial support for the security portion of the Adult Detention Center renovation. The Adult Detention Center project provides for both infrastructure upgrades required for renovation of the facility and improvements to integrate and upgrade mechanical and electronic security systems. In order to minimize disruption to the inmates, the implementation of the security system will be conducted as part of the overall renovation project. The total project estimate for the project is \$62 million, of which \$45 million was approved by the voters as part of the 2018 Public Safety Bond Referendum and supports the renovation portion of the project. Funding of \$17 million is required from the General Fund and partial funding of \$10 million is reallocated from Project GF-000023, Massey Building Demolition, to support security system upgrades portion of the project.
Original Mt. Vernon High School (2G25-102-000)	(8,494,247)	Decrease necessary to close out the OMVHS Redevelopment project within this fund. In order to apply for historic tax credits associated with this project, a OMVHS Development LLC project has been created in Fund 81200, Housing Partnerships and all future costs will be captured there. Under state law, tax credit investors may receive a tax credit of 25 percent of the qualified rehabilitation expenditures for investments in historic properties. It is expected that the Fairfax County Redevelopment and Housing Authority (FCRHA) will issue bonds which will generate the revenue required to fund the project. On November 19, 2019, the Board of Supervisors approved multiple actions to syndicate Virginia Historic Rehabilitation Tax Credits for the renovation of OMVHS.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Willard Health Center - 2020 (HS-000051)	58,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Community Health and Human Services Bond Referendum. The Joseph Willard Health Center requires renovation to upgrade outdated building systems and expand and enhance the facility to support current and future operational needs.
Total	\$60,965,753	

Fund 30015, Environmental and Energy Program
\$750,000

FY 2021 expenditures are required to increase \$750,000 due to a transfer in from the General Fund associated with the creation of a reserve to implement the recommendations of the Joint Environmental Task Force. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Reserve for JET Recommendations (2G02-038-000)	\$750,000	Increase necessary to provide a reserve to begin to implement the recommendations of the Joint Environmental Task Force (JET). The JET was formed in April 2019 and is composed of representatives from the Board of Supervisors, the School Board, and the community. The JET was tasked with identifying areas of collaboration to advance county and school efforts in energy efficiency and environmental sustainability. The JET's Final Report, issued in October 2020, includes recommendations regarding County and School operations within the four focus areas of energy, transportation, waste management and recycling, and workforce development. An overarching recommendation is for the County, Schools, Park Authority and Fairfax County Redevelopment and Housing Authority to commit to being energy carbon neutral by 2040. Additional goals pertain to the electrification of County and School fleet vehicles and buses, the development of a Zero Waste Plan, and the provision of "green" career resources for students and adult learners. Funding for this initiative is supported by utilities savings identified in Agency 08, Facilities Management Department (FMD). FY 2021 utility savings are projected based on lower occupancy in County buildings and reduced usage during the COVID-19 pandemic. These savings reflect lower electricity costs and minor reductions in gas expenditures and are redirected to support environmental initiatives.
Total	\$750,000	

OTHER FUNDS DETAIL

Fund 30020, Infrastructure Replacement and Upgrades
\$5,282,000

FY 2021 expenditures are required to increase \$5,282,000 to support infrastructure replacement and upgrades at County facilities. This increase is fully supported by a transfer of \$5,282,000 from Fund 20000, Consolidated County and Schools Debt Service. Additional funding of \$1,000,000 will be needed in the future to address the FY 2022 infrastructure replacement and upgrades project requirements. Funding of one-time capital improvements as part of a quarterly review is consistent with actions taken by the Board of Supervisors in previous years. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Generator Replacement (GF-000012)	\$670,000	Increase necessary to support the replacement of the emergency generator system at the Juvenile Detention Center and the Clifton Fire Station. These generators provide backup power to the building's life safety systems and are at the end of their useful life.
Fire Alarm System Replacements (GF-000009)	502,000	Increase necessary to support the replacement of the fire alarm system at the Pennino Building and the Reston Human Services Center. The existing fire alarm systems at these locations are obsolete and many of their parts are no longer supported by the manufacturer. Replacing these systems will avoid potential system malfunctions and disruption to the building's operations and users.
HVAC System Upgrades and Replacement (GF-000011)	2,975,000	Increase necessary to support the building automation system replacement at the Gerry Hyland Government Center and the water heater replacement at the Courthouse. In addition, this increase will support the HVAC system component replacement at the Southgate Community Center and the Bailey's Community Center. Parts are no longer available for most of these systems and components. Replacement will decrease energy costs and avoid equipment failure and disruption to the building's operations and users.
Roof Repairs and Waterproofing (GF-000010)	1,135,000	Increase necessary to support roof replacements at the North Point Fire Station, the Gartland Mental Health Center and the McLean Fire Station. These roofs are experiencing cracks, water leaks, and other signs of wear and tear.
Total	\$5,282,000	

OTHER FUNDS DETAIL

Fund 30030, Library Construction**\$90,000,000**

FY 2021 expenditures are required to increase \$90,000,000 due to the appropriation of bond funds approved as part of the fall 2020 Public Library Bond Referendum. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
George Mason Regional Library - 2020 (LB-000016)	\$15,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Public Library Bond Referendum. Funding will provide for the renovation of the George Mason Regional Library to prolong the existing building life, replace critical infrastructure, and support more modern operations.
Kingstowne Regional Library - 2020 (LB-000012)	34,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Public Library Bond Referendum. Funding will provide for the construction of a new regional library.
Patrick Henry Library - 2020 (LB-000015)	23,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Public Library Bond Referendum. Funding will provide for building replacement and the addition of structured parking. The County is working with the Town of Vienna on the design and construction of the public parking facility.
Sherwood Regional Library - 2020 (LB-000014)	18,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Public Library Bond Referendum. Funding will provide for the renovation of the Sherwood Regional Library to prolong the life of the existing building, replace critical infrastructure, and support more modern operations.
Total	\$90,000,000	

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

FY 2021 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Cinder Bed Road Improvements – 2007 (5G25-054-000)	\$125,000	Increase necessary to address post-construction remediation and corrective measures for VDOT to accept the project into the state highway system.
Contingency - Bonds (5G25-027-000)	688,773	Increase due to reallocations as noted herein.
Jefferson Manor Improvements- Phase IIIA – 2014 (2G25-097-000)	(1,000,000)	Decrease due to lower than anticipated construction costs required to complete the project.
Pedestrian Improvements - 2007 (ST-000021)	(1,000,000)	Decrease due to substantial project completion.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Pedestrian Improvements - 2014 (5G25-060-000)	1,000,000	Increase necessary to support ongoing and future pedestrian improvement projects included in the 2014 Transportation Bond Referendum and the Transportation Priorities Plan (TPP) adopted by the Board of Supervisors on January 28, 2014, and as amended on December 3, 2019.
Route 29 Widening - 2007 (5G25-052-000)	(69,894)	Decrease due to project completion.
Spot Improvements - FC Parkway Rt 29 (5G25-049-000)	(18,880)	Decrease due to project completion.
Traffic Calming Program (2G25-076-000)	275,000	Increase necessary to complete traffic calming projects ready for construction during FY 2021.
Total	\$0	

Fund 30070, Public Safety Construction
\$18,713,613

FY 2021 expenditures are required to increase \$18,713,613, including \$10,000,000 from a Transfer In from Fund 30010, General Construction and Contributions, to support the security system software, cameras and other equipment replacement and upgrades at the Adult Detention Center; \$8,496,027 to appropriate proffer revenue received in FY 2021 associated with the Scotts Run Fire Station project; \$134,921 to appropriate proffer revenue received in FY 2021 associated with public improvements in the Scotts Run South area; and \$82,665 to appropriate proffer revenue received in FY 2021 associated with the Fire Department's Emergency Vehicle Preemption Program. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Adult Detention Center Renovation – 2018 (AD-000002)	\$10,000,000	Increase necessary to support the security system software, cameras and other equipment replacement and upgrades at the Adult Detention Center. This funding will allow this work to be bid for construction in the spring of 2021. The Adult Detention Center project provides for both infrastructure upgrades required for renovation of the facility and improvements to integrate and upgrade mechanical and electronic security systems. In order to minimize disruption to the inmates, the implementation of the security system will be conducted as part of the overall renovation project. The total project estimate for the project is \$62 million, of which \$45 million was approved by the voters as part of the 2018 Public Safety Bond Referendum and supports the renovation portion of the project. Funding of \$17 million is required from the General Fund to support security system upgrades. Funding of \$10 million is reallocated from Project GF-000023, Massey Building Demolition, Fund 30010, General Construction and Contributions, based on the completion of that project and will provide partial support for the security portion of the project. Additional funding will be required prior to summer of 2023 to maintain the project schedule.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Scotts Run Fire Station Proffer Contributions (FS-000079)	8,496,027	Increase necessary to appropriate proffer 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. In addition, any interest accumulated on the proffer funding is allocated to the project at year end.
Scotts Run Public Improvements – Stormwater (SD-000042)	134,921	Increase necessary to appropriate proffer revenue received in FY 2021 associated with public improvements in the Scotts Run South area. This funding will support stream improvements in the area.
Traffic Light Preemptive Devices (PS-000008)	82,665	Increase necessary to appropriate 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 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 \$594,029 has been received for this initiative.
Total	\$18,713,613	

Fund 30300, Affordable Housing Development and Investment**\$0**

FY 2021 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Crescent Rehabilitation (HF-000097)	(\$150,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
Development of Housing at Rt. 50 & West Ox (HF-000055)	(200,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
Government Center Site (HF-000171)	300,000	Increase necessary to support predevelopment work on a Public-Private Partnership Act (PPEA) project.
Mount Vernon Garden Apartments (HF-000083)	(7,272)	Decrease necessary due to project completion.
Murraygate Village Apt. Renovation (2H38-194-000)	(200,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Oakwood Senior Housing (HF-000084)	(200,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
Planning and Needs Assessment (2H38-226-000)	457,272	Increase necessary to support future predevelopment activities for affordable housing projects.
Total	\$0	

Fund 30400, Park Authority Bond Construction
\$100,000,000

FY 2021 expenditures are required to increase \$100,000,000 due to the appropriation of bond funds approved as part of the fall 2020 Park Bond Referendum. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Land Acquisition and Open Space - 2020 (PR-000145)	\$7,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Park Bond Referendum. Funding will provide for land acquisition, including easements to expand parks, protect resources and enhance parks in underserved areas of the County.
Natural & Cultural Resource Stewardship - 2020 (PR-000148)	12,239,400	Increase necessary to appropriate bond funds approved as part of the fall 2020 Park Bond Referendum. Funding will provide for the design of a new Riverbend Park Visitor Center, the preparation of historic structures as part of the Resident Curator Program, Phase I construction of a Museum Collections and Archeology Storage Facility to curate and store county history and archaeology collections, archaeological investigations to support capital improvements, and ecological restorations.
New Park Development - 2020 (PR-000146)	27,712,000	Increase necessary to appropriate bond funds approved as part of the fall 2020 Park Bond Referendum. Funding will provide for a second ice rink at the Mount Vernon RECenter, development of new trails and stream crossings, completion of a diamond field complex to support countywide use at Patriot Park North, and design work at the Salona property.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Park Renovations and Upgrades - 2020 (PR-000147)	53,048,600	Increase necessary to appropriate bond funds approved as part of the fall 2020 Park Bond Referendum. Funding will provide for critical countywide renovations and lifecycle systems replacement needs, such as playground replacements, athletic field lighting and irrigation systems, picnic shelters, and outdoor restrooms. In addition, the funding will support improvements and renovations at Lake Fairfax Park, Audrey Moore, Lee District, Cub Run, Providence and South Run RECenters, as well as lifecycle replacement of golf course irrigation systems at Oak Marr and Laurel Hill golf courses. Also, the funding will provide for athletic field redevelopment at the Herndon Middle School site and community park upgrades.
Total	\$100,000,000	

Special Revenue Funds

Fund 40040, Fairfax-Falls Church Community Services Board

(\$1,400,000)

FY 2021 expenditures are required to decrease \$1,400,000 or 0.7 percent from the *FY 2021 Revised Budget Plan* total of \$188,774,963. This reduction reflects anticipated savings based on efficiencies and trends in actual expenditures. A commensurate decrease to the General Fund transfer to Fund 40040 is also included in order to shift these savings to the General Fund to help offset other County spending priorities.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$18,724,931, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 40070, Burgundy Village Community Center

\$55,000

FY 2021 expenditures are required to increase \$55,000 or 67.2 percent over the *FY 2021 Revised Budget Plan* total of \$81,801. This is primarily due to an increase in the cost of labor and materials associated with construction of the new deck at Burgundy Village Community Center to replace the old deck that was demolished after being deemed unsafe as well as a change to project scope.

FY 2021 revenues are increased \$10,450 or 29.5 percent over the *FY 2021 Revised Budget Plan* total of \$35,415. This is due to new rental fees for two churches that can safely utilize the facility by following COVID-19 mitigation guidelines.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$118,376, a decrease of \$44,550 or 27.3 percent from the *FY 2021 Revised Budget Plan* amount of \$162,926.

OTHER FUNDS DETAIL

Fund 40125, Metrorail Parking System Pledged Revenues**(\$1,545,000)**

FY 2021 expenditures are recommended to decrease \$1,545,000. This is due to lower than expected operational and maintenance requirements for the Herndon Metrorail Station Parking Garage and the Innovation Metrorail Center Station Parking Garage. These parking garages were built and owned by the County as part of the agreement for the Silver Line Phase II.

FY 2021 revenues are recommended to decrease \$3,852,160 to account for the projected loss of Metro-owned parking surcharge revenue and County-owned parking garage revenue due to the COVID-19 pandemic, and to account for the deferred commencement of operations of the Dulles Rail Phase II project.

FY 2021 Transfer In from Fund 40010, County and Regional Transportation Projects, remains at the *FY 2021 Revised Budget Plan* total of \$2,206,000.

As a result of the actions discussed above, the FY 2021 ending balance is projected to be \$18,007,063, a decrease of \$2,307,160.

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Pkg Operations and Maintenance (2G40-146-000)	(\$875,000)	Decrease due to lower than expected operational and maintenance requirements for the Herndon Metrorail Station Parking Garage. This parking garage was built and owned by the County as part of the agreement for the Silver Line Phase II.
Innovation Pkg Operations and Maintenance (2G40-145-000)	(670,000)	Decrease due to lower than expected operational and maintenance requirements for the Innovation Metrorail Center Station Parking Garage. This parking garage was built and owned by the County as part of the agreement for the Silver Line Phase II.
Total	(\$1,545,000)	

Fund 40140, Refuse Collection**\$250,000**

FY 2021 expenditures are required to increase \$250,000, or 1.2 percent, over the *FY 2021 Revised Budget Plan* total of \$21,360,634. This increase in funding is necessary to provide full funding for the purchase of two electric vehicles and the charging infrastructure if awarded a grant by the Virginia State Department of Environmental Quality, Clear Air Communities Program.

FY 2021 revenues remain the same as the *FY 2021 Revised Budget Plan* total of \$18,351,677.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$1,063,890, a decrease of \$250,000, or 19.0 percent, from the *FY 2021 Revised Budget Plan* amount of \$1,313,890.

OTHER FUNDS DETAIL

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

FY 2021 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Feasibility and Site Work Studies (2H38-210-000)	(\$200,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
One University (HF-000100)	(150,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
Stonegate Village Renovations (HF-000170)	500,000	Increase necessary to support initial renovations at Stonegate Village.
Undesignated Housing Trust Fund (2H38-060-000)	(150,000)	Decrease necessary to reallocate funding to other critical affordable housing projects.
Total	\$0	

Fund 50800, Community Development Block Grant**(\$909)**

FY 2021 expenditures are required to decrease \$909 due to the revised grant award from the U.S. Department of Housing and Urban Development (HUD). Additionally, 3/3.0 FTE grant positions are included as part of the *FY 2021 Third Quarter Review* as a result of the Department of Housing and Community Development (HCD) shifting their property management functions to third-party management. These positions will be absorbed within existing appropriation levels. The following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380026	Rehabilitation of FCRHA Properties	(\$83,335)	Decrease necessary to align funding with program needs.
1380040	General Administration	(25,408)	Decrease necessary as a result of the revised grant award from HUD and to align funding with program needs.
1380043	Section 108 Loan Payments	(10,326)	Decrease necessary to align funding with program needs.
1380060	Homeownership Assistance Program	83,335	Increase necessary to support anticipated program demand.
1380091	Affordable Housing RFP	34,825	Increase necessary to support critical affordable housing projects.
	Total	(\$909)	

OTHER FUNDS DETAIL

Fund 50810, HOME Investment Partnerships Program
(\$497)

FY 2021 expenditures are required to decrease \$497 due to the revised grant award from the U.S. Department of Housing and Urban Development (HUD). The following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380052	Administration	(\$5,297)	Decrease necessary as a result of the revised grant award from HUD and to support additional program needs.
1380092	Affordable Housing RFP	4,800	Increase necessary to support additional program needs.
	Total	(\$497)	

Internal Service Funds

Fund 60000, County Insurance
\$0

FY 2021 revenues and expenditures remain unchanged from the *FY 2021 Revised Budget Plan*.

A Transfer In from Fund 20000, Consolidated County and Schools Debt Service, of \$6,756,000 is included for accrued liability adjustments. An actuarial analysis was performed after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation in order to ensure adequate funding for those risks that are self-insured. The actuarial analysis estimates the ultimate value both for those cases where claims have already been reported as well as for those claims and future loss payments that could occur, or that have been incurred but not yet reported.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$87,973,023, an increase of \$6,756,000, or 8.3 percent, over the *FY 2021 Revised Budget Plan* amount of \$81,217,023.

Fund 60030, Technology Infrastructure Services
\$1,300,000

FY 2021 expenditures are required to increase by \$1,300,000, or 2.5 percent, over the *FY 2021 Revised Budget Plan* total of \$51,307,950. This is due to increased software licensing costs in the PC program as a result of an industry shift from a flat software cost per device to more expensive, annual end user subscriptions. The PC program provides County users with devices, software and IT support. Since software licenses are an annual expense, increased PC program costs are anticipated in future fiscal years. It should be noted that, for FY 2021, a portion of the increased PC Replacement program costs can appropriately be charged to Coronavirus Aid, Relief and Economic Security (CARES) Act resources but further updates will likely be necessary in future fiscal years.

FY 2021 revenues are increased \$4,293,000, or 11.0 percent over the *FY 2021 Revised Budget Plan* total of \$39,091,477. This is primarily due to an increase in interagency billing in order to align charges to agencies and funds with the increased software licensing cost of the PC Replacement Program service. Since software licenses are an annual expense, this increase in billing will continue in future fiscal years.

OTHER FUNDS DETAIL

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$3,239,874, an increase of \$2,993,000 over the *FY 2021 Revised Budget Plan* amount of \$246,874.

Enterprise Funds

Fund 69020, Sewer Bond Parity Debt Service \$130,000

FY 2021 expenditures are required to increase \$130,000, or 0.4 percent, over the *FY 2021 Revised Budget Plan* total of \$32,316,306. This increase is attributable to the Underwriter's Discount expense that is anticipated from the spring 2021 sewer bond sale.

There are no revenues in this fund. The Transfer In to Fund 69020, Sewer Bond Parity Debt Service, from Fund 69310, Sewer Bond Construction, is required to increase \$130,000 or 12.1 percent over the *FY 2021 Revised Budget Plan* total of \$1,072,175. This is due to the fact that the Underwriter's Discount expense is paid from bond proceeds, which are reported as revenue in Fund 69310, Sewer Bond Construction.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$254,126, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 69030, Sewer Bond Debt Reserve \$0

There are no expenditures in this fund.

FY 2021 revenues are increased \$1,800,000, or 22.0 percent, over the *FY 2021 Revised Budget Plan* total of \$8,200,000. This is due to a revised projection associated with the upcoming Sewer Revenue Bonds Series 2021A. This new money bond sale will finance \$230,000,000 of capital projects over the next several years, and it will require a deposit of approximately \$10,000,000 in this fund. Bond proceeds will support the County's share of capital improvement projects at regional Wastewater Treatment Plants that provide wastewater capacity to meet the needs of the County's Integrated Wastewater System. Project funding requirements are driven by environmental regulations as mandated by the Commonwealth of Virginia, Department of Environmental Quality, and renovation and replacement of aging infrastructure.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$34,926,274, an increase of \$1,800,000, or 5.4 percent, over the *FY 2021 Revised Budget Plan* amount of \$33,126,274.

Fund 69310, Sewer Bond Construction \$38,070,000

FY 2021 expenditures are required to increase \$38,070,000, including an increase of \$38,200,000 due to a revised projection associated with the upcoming Sewer Revenue Bonds Series 2021A, and a decrease of \$130,000 due to an increase in the Transfer Out to Fund 69020, Sewer Bond Parity Debt Service, which is necessary in FY 2021 because the Underwriter's Discount expense is paid from bond proceeds, which are reported as revenue in Fund 69310, Sewer Bond Construction. The following adjustments are required at this time:

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$38,200,000	Increase necessary to support a revised projection associated with the upcoming Sewer Revenue Bonds Series 2021A. This new money bond sale will finance \$230,000,000 of capital projects over the next several years, and it will also require a deposit of approximately \$10,000,000 in Fund 69030, Sewer Bond Debt Reserve. Bond proceeds will support the County's share of capital improvement projects at regional Wastewater Treatment Plants that provide wastewater capacity to meet the needs of the County's Integrated Wastewater System. Project funding requirements are driven by environmental regulations as mandated by the Commonwealth of Virginia, Department of Environmental Quality, and renovation and replacement of aging infrastructure.
Noman Cole Treatment Plant Upgrades (WW-000016)	(130,000)	Decrease due to an increase in the Transfer Out to Fund 69020, Sewer Bond Parity Debt Service, which is necessary in FY 2021 because the Underwriter's Discount expense is paid from bond proceeds, which are reported as revenue in Fund 69310, Sewer Bond Construction.
Total	\$38,070,000	

Custodial and Trust Funds

Fund 70040, Mosaic District Community Development Authority

(\$2,832,300)

FY 2021 expenditures are required to decrease \$2,832,300, or 50.0 percent, from the *FY 2021 Revised Budget Plan* total of \$5,664,600. On October 20, 2020, the Mosaic District Community Development Authority (CDA) issued \$55,650,000 Revenue Refunding Bonds, Series 2020A and Series 2020A-T, which refunded all of the prior CDA Bonds. This decreased the FY 2021 debt service payment from \$5,664,600 to \$2,832,300.

FY 2021 revenues are decreased \$2,832,300 or 50.0 percent from the *FY 2021 Revised Budget Plan* total of \$5,664,600 as a result of the refund of CDA Bond noted above.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$0, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 73000, Fairfax County Employees' Retirement Trust

\$2,000,000

FY 2021 revenues and expenditures are required to increase \$2,000,000 over the *FY 2021 Revised Budget Plan*. This adjustment is due to a change in how investment management fees are recorded. These investment management fees were previously netted out of investment income, but are now reflected separately as investment services fees to more accurately report total revenues and expenditures.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$4,324,006,627, which is the same as the *FY 2021 Revised Budget Plan*.

FY 2021 Third Quarter Review

OTHER FUNDS DETAIL

Fund 73010, Uniformed Retirement Trust**\$6,000,000**

FY 2021 revenues and expenditures are required to increase \$6,000,000 over the *FY 2021 Revised Budget Plan*. This adjustment is due to a change in how investment management fees are recorded. These investment management fees were previously netted out of investment income, but are now reflected separately as investment services fees to more accurately report total revenues and expenditures.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$1,856,706,155, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 73020, Police Officers Retirement Trust**\$2,000,000**

FY 2021 revenues and expenditures are required to increase \$2,000,000 over the *FY 2021 Revised Budget Plan*. This adjustment is due to a change in how investment management fees are recorded. These investment management fees were previously netted out of investment income, but are now reflected separately as investment services fees to more accurately report total revenues and expenditures.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$1,474,614,270, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 73030, OPEB Trust**\$12,331,254**

FY 2021 revenues and expenditures are required to increase \$12,331,254 over the *FY 2021 Revised Budget Plan* to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to account for the value of the implicit subsidy to the fund, which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$324,941,963, which is the same as the *FY 2021 Revised Budget Plan*.

OTHER FUNDS DETAIL

NON-APPROPRIATED FUNDS

Fund 80300, Park Improvement Fund
\$191,594

FY 2021 expenditures are required to increase \$191,594 to appropriate revenue received in FY 2021. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dranesville VDOT Row Takings (PR-000142)	\$191,594	Increase necessary to appropriate revenue received in FY 2021.
Total	\$191,594	

Fund 81000, FCRHA General Operating
\$0

FY 2021 expenditures remain unchanged from the *FY 2021 Revised Budget Plan* total of \$10,234,140.

FY 2021 revenues remain unchanged from the *FY 2021 Revised Budget Plan* total of \$3,586,038.

An increase of \$3,226,872 to Transfers In is included as part of the *FY 2021 Revised Budget Plan*. This is due to the repayment of a loan by the Fairfax County Board of Supervisors to the Fairfax County Redevelopment and Housing Authority (FCRHA) for the purchase of the Mount Vernon Athletic Club. The facility was purchased in April 2020 to set up a community center in Lee District, with plans to offer recreational and educational programming to residents of all ages. The FCRHA is currently working with the Facilities Management Department (FMD) on renovations and upgrades to the facility, and it is anticipated that the facility will be available for limited programming beginning in the last quarter of FY 2021.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$24,817,459, an increase of \$3,226,872, or 14.9 percent, over the *FY 2021 Revised Budget Plan* amount of \$21,590,587.

Fund 81200, Housing Partnerships
\$8,494,247

FY 2021 expenditures are required to increase \$8,494,247, or 49.5 percent, over the *FY 2021 Revised Budget Plan* total of \$17,150,076. This is due to the reallocation of funds from Fund 30010, General Construction and Contributions, to the OMOVHS Development LLC project in Fund 81200, Housing Partnerships, in order to become eligible for tax credits. Under state law, tax credit investors may receive a tax credit of 25 percent of the qualified rehabilitation expenditures for investments in historic properties. It is expected that the Fairfax County Redevelopment and Housing Authority (FCRHA) will issue these bonds or other obligations, which will generate substantial revenue in issuer and other fees over the life of the debt that the FCRHA can use to further its mission to create affordable housing.

FY 2021 revenues are increased \$8,494,247, or 49.5 percent, over the *FY 2021 Revised Budget Plan* total of \$17,150,076. This is due to the movement of the OMOVHS Development LLC project from Fund 30010 to Fund 81200 as noted above.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$36,446, which is the same as the *FY 2021 Revised Budget Plan*.

OTHER FUNDS DETAIL

Fund 81500, Housing Grants and Projects
\$607,794

FY 2021 expenditures are required to increase \$607,794 or 25.0 percent over the *FY 2021 Revised Budget Plan* total of \$2,426,520. This is due to a new award for the State Rental Assistance Program (SRAP).

FY 2021 revenues are increased \$607,794 or 25.5 percent over the *FY 2021 Revised Budget Plan* total of \$2,385,662. This is due to a new SRAP award.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$3,249,407, which is the same as the *FY 2021 Revised Budget Plan*.

Fund 81510, Housing Choice Voucher
(\$2,095,238)

FY 2021 expenditures are required to decrease \$2,095,238 or 2.7 percent from the *FY 2021 Revised Budget Plan* total of \$76,789,450. This is primarily due to a decrease of \$2,410,975 in Housing Assistance Payments (HAP), partially offset by an increase of \$315,737 in the Portability Program based on actual leasing trends in FY 2021. In addition, it should be noted that, per guidance from the U.S. Department of Housing and Urban Development (HUD), Moving to Work Public Housing Authorities are able to use funding made available from the Coronavirus Aid, Relief, and Economic Security Act (CARES) to cover ongoing administrative expenses.

FY 2021 revenues are increased \$1,343,712, or 1.7 percent, over the *FY 2021 Revised Budget Plan* total of \$77,941,213. This is due to the third disbursement of CARES Act funding supporting administrative fees for the Housing Choice Voucher Program.

As a result of the actions noted above, the FY 2021 ending balance is projected to be \$9,682,681, an increase of \$3,438,950, or 55.1 percent, over the *FY 2021 Revised Budget Plan* amount of \$6,243,731.

FY 2021 Third Quarter Review
Attachment IV – Federal/State Grant Fund

FEDERAL/STATE GRANT FUND

Attachment IV

As part of the *FY 2021 Third Quarter Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$41,636,319 from \$510,753,325 to \$552,389,644. This increase represents funding adjustments to existing, supplemental, and new grant awards received to address the COVID-19 pandemic as well as adjustments in the Department of Transportation, the Department of Family Services, the Health Department, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, the Office of the Sheriff, the Fire and Rescue Department, the Department of Animal Sheltering, and Emergency Preparedness. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses is increased by \$18,777,854. This is due to a decrease of \$1,283,676 associated with the appropriation of Local Cash Match from the Reserve for Estimated Local Cash Match, offset by an increase of \$61,530 in Local Cash Match that was returned to the Reserve as the result of FY 2021 grant closeouts and \$20,000,000 that was added to account for anticipated grant funding to support the County COVID-19 response.

The total revenue level for Fund 50000 is increased by \$41,636,318 from \$472,926,516 to \$514,562,834. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the *FY 2021 Revised Budget Plan* total of \$4,432,654. The Reserve for Estimated Local Cash Match is decreased by \$1,222,146. This is due to new or revised grant awards in the Department of Transportation and the Department of Neighborhood and Community Services totaling \$1,283,676, offset by grant close outs totaling \$61,530.

An amount of \$204,234 reflects expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. Revenue and Local Cash Match associated with the closeouts total \$142,704 and \$61,530.

As a result of the above adjustments, the Fund 50000 fund balance is \$742,265, a decrease of \$1 from the *FY 2021 Revised Budget Plan* total of \$742,266.

Consistent with Board policy effective September 1, 2004, the Department of Management and Budget approved grant awards administratively throughout the fiscal year that met specific guidelines. In general, grant funding was administratively accepted if it was anticipated and did not differ significantly from the total award and Local Cash Match amounts listed in the FY 2020 Adopted Budget Plan or if it was unanticipated and did not exceed \$100,000 (or a \$25,000 Local Cash Match). These awards are listed later in this attachment. Grant awards that were accepted by the Board of Supervisors via a Board Item are not included in this list.

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

FEDERAL/STATE GRANT FUND

Attachment IV

GRANT CLOSE OUTS

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

Department of Transportation

- 1400021-2018 - Marketing and Ridesharing Program
- 1400021-2019 - Marketing and Ridesharing Program
- 1400112-2013 - Leesburg Pk/Gosnell/Westpark (TMSAMS)

Department of Family Services

- 1670030-2019 - Head Start Program
- 1670031-2011 - Virginia Preschool Initiative
- 1670072-2019 - Early Head Start Childcare Partnership & Expansion Grant

Health Department

- 1710003-2020 - Perinatal Health Services
- 1710007-2020 - WIC Breastfeeding and Peer Counseling Program
- 1710011-2020 - Tuberculosis Outreach Worker
- 1710013-2020 - Maternal, Infant and Early Childhood Home Visiting Program

Fairfax-Falls Church Community Services Board

- 1760003-2015 - Regional Acute Care
- 1760003-2020 - Regional Acute Care
- 1760005-2017 - Regional MH Crisis Stabilization
- 1760018-2018 - Regional MH Transformation, Forensic Planner
- 1760018-2019 - Regional MH Transformation, Forensic Planner
- 1760035-2019 - Regional DV Youth Crisis Stabilization
- 1760041-2017 - Regional MH Other Merged Funds
- 1760054-2018 - VA Opioid Prevention, Treatment, & Recovery (VA OPT-R) Recovery

Department of Neighborhood and Community Services

- 1790035-2020 - Preschool Development Grant Birth Through Five - Site Recognition

Police Department

- 1900032-2020 - VOCA Victim Witness Assistance Program

Fire and Rescue Department

- 1920019-2015 - Fire Prevention and Safety

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- 1920060-2018 - EMS Bike Team - Transurban Grant

COVID-19 Funding

- 1CV1501-2020 - 2020 Federal Election - CARES Act

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

(\$5,849,675)

A net decrease of (\$5,849,675) to revenues, expenditures and Local Cash Match to the Department of Transportation is the result of the following adjustments:

- An increase of \$468,836 to revenues, expenditures and Local Cash Match is included for the Commuter Services program, 1400021-2021. The Virginia Department of Rail and Public Transportation provides funding for the Commuter Services program to encourage commuters to rideshare, assist commuters in their ridesharing efforts, and promote the use of Fairfax County bus and rail services. Any County resident or any non-County resident working in Fairfax County may use this program. The required 20 percent Local Cash Match of \$93,767 is available in the Local Cash Match reserve. Funds will continue to support 3/3.0 FTE grant positions for the time period July 1, 2020 to June 30, 2021. The County is under no obligation to continue funding these positions when the grant funding expires.
- A net decrease of \$61,000 to both revenues, expenditures and Local Cash Match is included for the Dulles Corridor Bicycle and Pedestrian Access Program, grants 1400063-2012 through 1400077-2012. This award from the Virginia Department of Transportation (VDOT) supports the construction of bicycle and pedestrian improvements in the corridor adjacent to the Dulles Access Road. There are no positions associated with this award. Local Cash Match of \$1 was required in order to fix an administrative error and is available in the Local Cash Match reserve. A corresponding adjustment decreasing federal revenue by \$1 was also made.
- A net decrease of \$1,357,700 to both revenues and expenditures is included for the Reston Metrorail Access Group (RMAG) Grants 1400094-2013 through 1400104-2013 as a result of funding adjustments from the Virginia Department of Transportation as projects approach completion. This funding supports the preliminary engineering, right-of-way and utilities, and construction expenses of transportation improvements in the vicinity of Reston Metrorail stations. There are no positions associated with this grant and no Local Cash Match is required.
- A net decrease of \$5,019,000 to both revenues and expenditures is included for the Tysons Metrorail Station Access Management Study (TMSAMS) Grant, 1400105-2013 through 1400128-2013, as a result of additional funding adjustments from the Virginia Department of Transportation as projects approach completion. Funding is used to support the preliminary engineering, right-of-way and utilities, and construction expenses of transportation improvements to enhance multimodal access to and from the Tysons Metrorail stations. There are no positions associated with this grant and no Local Cash Match is required.

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- An increase of \$119,189 to revenues, expenditures and Local Cash Match is included for the Employer Outreach Grant, 1400153-2021. The Virginia Department of Rail and Public Transportation provides funding to the Employer Outreach program to market Transportation Demand Management (TDM) services to employers to encourage the establishment of Smart Benefits programs for employees using transit and van pools to commute to work as well as other employee commute assistance to reduce single occupant vehicle trips. The required 20 percent Local Cash Match of \$23,838 is available in the Local Cash Match reserve. Funds will continue to support 1/1.0 FTE grant position for the time period July 1, 2020 to 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 2021 Revised Budget Plan* for the Department of Transportation is \$158,988,851.

Department of Family Services

\$4,693,236

An increase of \$4,693,236 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$1,332,110 to revenues and expenditures was appropriated for the Inova Health System Grant, 1670010-2021, as a result of an award from Inova Health System. Funding covers the personnel costs of 15/15.0 FTE grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. The County is under no obligation to continue these positions when the grant funding expires. This award covers the period from January 1, 2021 through December 31, 2021. Inova reimburses Fairfax County for 100 percent of all personnel services costs for the positions. There is no Local Cash Match associated with this award.
- An increase of \$1,653,315 to expenditures, revenues, and Local Cash Match was appropriated for the Congregate Meals Grant, 1670019-2021, as a result of an award from the Virginia Department for the Aging. Funding provides one meal a day, five days a week in congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate Meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2020 through September 30, 2021. Local Cash Match in the amount of \$854,872 is available from the Local Cash Match reserve. There are no positions associated with this award.
- An increase of \$1,616,626 to revenues, expenditures, and Local Cash Match was appropriated to the Home-Delivered Meals Grant, 1670020-2021, as a result of an award from the Virginia Department for the Aging. Funding will support the Home-Delivered Meals program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2020 through September 30, 2021. There are no positions associated with this award. Local Cash Match in the amount of \$193,360 is available from the Local Cash Match reserve.

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- An increase of \$193,175 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2021. 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 \$92,658 is available from the Anticipated Local Cash Match reserve. The grant period extends from June 1, 2020 through May 31, 2021. No positions are associated with this award.
- An increase of \$80,477 to both revenues and expenditures was appropriated for the Senior Community Service Employment Program grant, 1670094-2020, as a result of a supplemental award from the SkillSource Group, Inc. (SSG). Funding will support services to eligible jobseekers in Fairfax County under an SSG agreement with the National Council on Aging. Activities will include the identification and recruitment of participants, supervised job counseling, tracking data, evaluating performance, and developing strategies to increase employment and training opportunities. The funding will support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position once grant funding has expired. There is no Local Cash Match associated with this award.
- A decrease of \$182,467 to both revenues and expenditures is included for the Virginia Rapid Response COVID-19 Dislocated Worker Additional Assistance project, 1670099-2018, as a result of a reduction in award from the Virginia Community College System (VCCS). The Governor authorized rapid response funding, through the Workforce Innovation and Opportunity Act (WIOA), to respond to current and pending layoffs at the two Northern Virginia airports, Dulles International and Reagan National. These funds supplement the employment services already being delivered by the County using WIOA Title I Grant. The grant period is October 1, 2020 to March 31, 2021. When grant funding expires, the County is under no obligation to continue funding the project. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Department of Family Services is \$21,141,818.

Health Department

\$240,000

An increase of \$240,000 to both revenues and expenditures to the Health Department is the result of the following adjustment:

- An increase of \$240,000 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2021, as a result of a supplemental award from the Virginia Department of Health. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. There are no positions associated with this award and no Local Cash Match is required.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Health Department is \$6,714,836.

FEDERAL/STATE GRANT FUND

Attachment IV

Fairfax-Falls Church Community Services Board

\$453,101

An increase of \$453,101 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustment:

- An increase of \$453,101 to both revenues and expenditures is included for the Crisis Intervention Team (CIT) Assessment Site Grant, 1760036-2020, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports the County's Diversion First initiative aimed at reducing the number of people with mental illness in the County jail by complementing existing resources at the Merrifield Crisis Response Center to either expand staffing coverage or address staffing shortfalls within existing hours. The grant period is from July 1, 2019 to June 30, 2020. The required Local Cash Match of 20 percent will be met with in-kind resources. There are 2/2.0 FTE merit Public Safety positions associated with this award. It is intended that these positions will continue should grant funding expire.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$61,628,015.

Department of Neighborhood and Community Services

\$4,777,901

An increase of \$4,777,901 to both revenues and expenditures to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of \$3,166,796 to revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program Grant, 1790030-2021, as the result of an award from the U.S. Department of Agriculture. The grant provides partial reimbursement for snacks served to children in family day care homes. Funds also provide for nutrition training, monitoring, and technical assistance. The program serves children up to age 12 in approved day care homes. Funding will be used to support 8/8.0 FTE existing grant positions for the time period October 1, 2020 to September 30, 2021. The County is under no obligation to continue funding these positions when grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$1,611,105 to both revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program (CACFP) At-Risk Centers - Supporting Return to School Grant, 1790044-2021, as a result of an award from the Virginia Department of Education. The program provides meals to children participating in programs available at 47 Supporting Return to School centers during the COVID-19 pandemic. The grant period is for the 2020-2021 school year. No positions are supported by the funding. No Local Cash Match is required to accept this award.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$29,992,123.

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Police Department

\$957,609

An increase of \$957,609 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of \$276,826 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, and 1900005-1988 due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. Of this amount, an increase of \$129,640 is included for grant 1900001-1988, an increase of \$143,481 is included for grant 1900002-1988, and an increase of \$3,705 is included for grant 1900005-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.
- An increase of \$560,821 to both revenues and expenditures is included for the Northern Virginia Regional Gang Task Force (NVRGTF) Contributory Funds Grant, 1900012-2020, as a result of transferring funds from the Town of Vienna to Fairfax County. This Task Force is part of a regional program in intervention, prevention and enforcement efforts in addressing the issues surrounding gang recruitment, involvement and criminal activity. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$119,962 to both revenues and expenditures was appropriated for the Byrne/JAG – Northern Virginia Regional Gang Task Force (NVGRF) Grant, 1900036-2021, as a result of an award from the Virginia Department of Criminal Justice Services (DCJS). The grant will fund the Northern Virginia Region in countering gang violence using an innovative, flexible, and cost-effective structure based on the Office of Justice and Juvenile Delinquency programs model. The goal of the project is to reduce gang participation and crime in the Northern Virginia region. The grant period runs from January 1, 2020 through June 30, 2021. No positions are associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Police Department is \$8,488,787.

Office of the Sheriff

\$118,129

An increase of \$118,129 to both revenues and expenditures to the Office of the Sheriff is the result of the following adjustments:

- An increase of \$118,129 to both revenues and expenditures is included for the Sheriff Department's Seized Funds grants, 1910001-2005 and 1910002-2005 due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal activities. Of this amount, an increase of \$4,306 is included for grant 1900001-2005 and an increase of \$113,823 is included for grant 1900002-2005. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Office of the Sheriff is \$544,601.

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Fire and Rescue Department

\$193,050

An increase of \$193,050 to revenues, expenditures and Local Cash Match to the Fire and Rescue Department is the result of the following adjustment:

- An increase of \$193,050 to revenues, expenditures, and Local Cash Match was appropriated for the Assistance to Firefighters Grant, 1920040-2019, for the Fire and Rescue Department as a result of an award from the U.S. Department of Homeland Security. Funding will support County projects that protect the public and emergency personnel from fire related hazards and increase the knowledge and skills of Emergency Medical Services staff. There are no positions associated with this award. The Local Cash Match requirement of \$25,180 is available from the Local Cash Match reserve.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Fire and Rescue Department is \$28,243,697.

Department of Animal Sheltering

\$9,599

An increase of \$9,599 to both revenues and expenditures to the Department of Animal Sheltering is the result of the following adjustment:

- An increase of \$9,599 to both revenues and expenditures is included for the Spay and Neuter Program, 1960002-2009. Funding for this grant is provided by voluntary contributions from individual State income tax refunds for a Spay and Neuter Fund. The Virginia Department of Taxation distributes contributions to localities on an annual basis. Funds must be used for the provision of low-cost spay and neuter surgeries or funds may be made available to any private, non-profit sterilization programs for dogs and cats in the locality. These funds do not support any positions and no Local Cash Match is required.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the Department of Animal Sheltering is \$121,152.

Emergency Preparedness

\$596,748

An increase of \$596,748 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- An increase of \$130,000 to both revenues and expenditures was appropriated for the Virginia Radio Cache Support NoVA Grant, 1HS0011-2020, as the result of an award from the Virginia Department of Emergency Management. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security to support the Virginia Communications Cache Team. Funds will be used for training, planning, and exercising the Fairfax Communications Cache, part of the Virginia Communications Cache program under the Virginia Strategic Reserve Initiative. Funding will also be used to purchase replacement equipment. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$30,000 to both revenues and expenditures is included for the Volunteer Initiatives (OEM) Grant, 1HS0051-2019, as a result of a supplemental award from the Department of Homeland Security Urban Areas Security Initiatives (UASI). This award will support efforts to

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recruit and retain affiliated volunteers in Fairfax County and expand and integrate the local regional coordination mechanism and capacity to mobilize large numbers of volunteers for response to a catastrophic natural or terrorism event during the period of September 1, 2019 through May 31, 2021. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of \$436,748 to both revenues and expenditures is included for the WebEOC Maintenance (OEM) Grant, 1HS0052-2019, as a result of a supplemental award from the Department of Homeland Security Urban Areas Security Initiative (UASI). Funding will further enhance the WebEOC system within the National Capital Region (NCR) area and increase the interoperability with local and Federal Partners, as well as expand the common operating picture within the NCR for the time period September 1, 2019 through May 31, 2021. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for Emergency Preparedness is \$19,082,504.

COVID-19 Funding

\$16,873,000

An increase of \$16,873,000 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$873,000 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 an 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 \$4,000,000 to revenue 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 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.
- An increase of \$12,000,000 to revenue and expenditures is included for the FEMA-Public Assistance (PA) Contact Tracing grant, 1CV9303-2021, as a result of costs incurred for the County's contact tracing efforts due to the COVID-19 pandemic. FEMA may consider COVID-19 contact tracing an emergency protective measure eligible for Public Assistance funding if all other funding streams specifically dedicated to contact tracing have been exhausted. Since the County has expended all funding provided by the Virginia Department of Health for contact tracing, staff will pursue FEMA reimbursement. If additional federal or state funding becomes available to specifically address contact tracing, this funding will be utilized before requesting FEMA reimbursement.

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As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2021 Revised Budget Plan* for the COVID-19 Funding is \$93,933,284.

AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2021 Mid-Year Review*)

Department of Housing and Community Development

An increase of \$985,760 was appropriated to revenues, expenditures and Local Cash Match for the Department of Housing and Community Development as a result of the following adjustment:

- On December 17, 2020 (AS 21199), an increase of \$985,760 to revenues, expenditures and Local Cash Match was appropriated for the Emergency Solutions Grant (ESG), 1380101-2021, as a result of an award from the U.S. Department of Housing and Urban Development. These funds will support housing, community, and economic development activities as well as assistance for low- and moderate-income persons and special populations across the County. The required 50 percent Local Cash Match of \$492,880 is available from the Local Cash Match reserve. There are no positions associated with this award.

Office of Human Rights and Equity Programs

An increase of \$98,200 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On December 4, 2020 (AS 21188), an increase of \$98,200 to both revenues and expenditures was appropriated for the Housing and Urban Development Fair Housing Complaints Grant, 1390002-2020, as the result of a supplemental award from the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to assist the Fairfax County Office of Human Rights and Equity Programs with its education and outreach program on fair housing and to enforce compliance (includes investigating complaints of illegal housing discrimination in Fairfax County) with the County's Fair Housing Act. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires and there is no Local Cash Match associated with this award.

Department of Transportation

An increase of \$348,985 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustment:

- On January 26, 2021 (AS 21249), an increase of \$348,985 to both revenues and expenditures was appropriated for the Employer Outreach Program Grant, 1400022-2021, from the reserve for anticipated grant awards. Congestion Mitigation Air Quality (CMAQ) funds provided via the Virginia Department of Transportation for the Employer Outreach Program are used to decrease air pollution by promoting alternative commuting modes. Transportation Demand Management

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Programs, customized for each participant employment site, are implemented in a partnership between the employer and the County. Funding will be used to continue to support 3/2.5 FTE existing grant positions for the time period July 1, 2020 to June 30, 2021. 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.

Department of Family Services

An increase of \$2,688,227 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On February 3, 2021 (AS 21254), an increase of \$65,404 to both revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2021, as the result of an award from the Virginia Department of Criminal Justice Services. Funding supports a Crisis Line Specialist position. The Crisis Line Specialist will provide shift coverage and coordination of the County's 24-hour confidential domestic and sexual violence Hotline and Lethality Assessment Protocol (LAP). The grant period is from January 1, 2021 to December 31, 2021. There is 1/0.9 FTE grant position associated with this award. The County is under no obligation to continue funding this position once grant funding expires. No Local Cash Match is required.
- On November 6, 2020 (AS 21158), an increase of \$1,041,309 to both revenues and expenditures was appropriated for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2020, as a result of an award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 0/4.1 FTE grant positions, where a portion of the positions that primarily serve the WIOA Adult Program also supports the WIOA Dislocated Worker Program and thus, the positions are accounted for in the WIOA Adult Program. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On January 20, 2021 (AS 21232), an increase of \$344,743 to revenues, expenditures and Local Cash Match was appropriated for the Long-Term Care Ombudsman Grant, 1670017-2021, as a result of an award from the Virginia Department for the Aging. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. The grant period runs from October 1, 2020 through September 30, 2021. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$25,268 is available from the Local Cash Match reserve for anticipated grant awards.
- On January 20, 2021 (AS 21233), an increase of \$292,136 to expenditures and revenues was appropriated for the Homemaker/Fee-for-Service Grant, 1670018-2021, as a result of an award from the Virginia Department for the Aging. Funding will provide home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. The grant period runs from October 1, 2020 through September 30, 2021. There are no positions associated with this award and no Local Cash Match is required.

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- On January 20, 2021 (AS 21234), an increase of \$470,717 to expenditures, revenues and Local Cash Match was appropriated for the Care Coordination Grant, 1670021-2021, as a result of an award from the Virginia Department for the Aging. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up, and reassessment. The grant period runs from October 1, 2020 through September 30, 2021. Funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$131,315 is available from the Local Cash Match reserve for anticipated grant awards.
- On January 20, 2021 (AS 21235), an increase of \$419,368 to expenditures, revenues and Local Cash Match was appropriated for the Family Caregiver Grant, 1670022-2021, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding provides education and support services to caregivers of persons 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2020 through September 30, 2021. Funding will continue to support 2/1.5 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$104,842 is available from the Local Cash Match reserve for anticipated grant awards.
- On January 20, 2021 (AS 21236), an increase of \$54,550 to revenues, expenditures and Local Cash Match was appropriated for the Respite Care Initiative Program Grant, 1670083-2021, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. This funding will be used to expand respite care services to family caregivers with the highest risk for caregiver burden and whose family members are subsequently at highest risk for institutionalization, and create an additional “bank” of time for each traditional respite client to be used over the course of a year for circumstances or lengths of time that the current respite program is not able to provide. There are no positions associated with this award and the Local Cash Match of \$24,550 is available in the Local Cash Match Reserve.

Health Department

An increase of \$3,930,952 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On November 24, 2020 (AS 21181), an increase of \$2,932,974 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2021, as a result of an award from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to five years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. Funding will continue to support 49/49.0 FTE grant positions. The County is under no obligation

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to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

- On January 29, 2021 (AS 21210), an increase of \$256,849 to both revenues and expenditures was appropriated for the Perinatal Health Services Grant, 1710003-2021, as a result of an award from the Virginia Department of Health. This grant provides nutrition counseling to low-income pregnant women to reduce the incidence of low birth weight in Fairfax County. The grant period extends from July 1, 2020 through June 30, 2021. The grant will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- On January 16, 2021 (AS 21240), an increase of \$170,000 to both revenues and expenditures was appropriated for the Control and Prevention of Tuberculosis (TB) Grant, 1710004-2021, from the reserve for anticipated grant awards. This funding from the Virginia Department of Health, Office of Epidemiology will support tuberculosis community outreach initiatives during the period of January 1, 2021 to December 31, 2021. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.
- On October 14, 2020 (AS 21126), an increase of \$564,019 to both revenues and expenditures was appropriated for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2021, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding is being used to implement the Nurse-Family Partnership (NP) evidence-based early childhood home visiting service delivery model in the Bailey's Crossroads community. There are 4/4.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. The grant extends from September 30, 2020 to September 29, 2021. No Local Cash Match is required.
- On October 13, 2020 (AS 21128), an increase of \$7,110 to revenues and expenditures was appropriated for the Immunization Action Plan - Pan Flu Grant, 1710032-2021, as a result of an award from the Virginia Department of Health. This funding supports the County's efforts to provide a healthier future for children by ensuring that children have access to immunizations. This funding specifically targets immunization against the flu. There are no positions associated with this award and no Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$1,097,875 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On November 4, 2020 (AS 21151), an increase of \$333,333 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.

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- On November 5, 2020 (AS 21150), an increase of \$164,542 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2021, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health Developmental Services, provides services to individuals with serious mental illness or co-occurring substance use disorders who are homeless or at imminent risk of becoming homeless. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period is from September 1, 2020 through August 31, 2021. There is no Local Cash Match associated with this award.
- On January 29, 2021 (AS 21222), an increase of \$125,000 to both revenues and expenditures was appropriated for the Regional Suicide Prevention Grant, 1760028-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds will support a comprehensive suicide prevention and intervention planning effort among school personnel, human service providers, faith communities and others, including screening, counseling and referral services for individuals at-risk of suicide. The funding period is October 1, 2020 through September 30, 2021. There are no positions associated with this grant and no Local Cash Match is required.
- On November 4, 2020 (AS 21149), an increase of \$400,000 to both revenues and expenditures was appropriated for the SAMHSA Clinically High Risk for Psychosis Program (CHR-P) Grant, 1760051-2020, as a result of an award from the Substance Abuse and Mental Health Services Administration (SAMHSA). Funding will support community programs for outreach and intervention with youth and young adults at clinical high risk for psychosis. The funding period is from September 30, 2020 through September 29, 2021. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On January 28, 2021 (AS 21241), an increase of \$75,000 to both revenues and expenditures was appropriated for the VA State Opioid Response (SOR) Prevention grant, 1760057-2021, as a result of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2020 to September 29, 2021. No positions are associated with this award and no Local Cash Match is required.

Department of Neighborhood and Community Services

An increase of \$752,731 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On October 20, 2020 (AS 21114), an increase of \$258,840 to revenues, expenditures and Local Cash Match was appropriated for the Head Start Grant, 1790022-2021, as a result of a supplemental award from the U.S. Department of Health and Human Services. Head Start is a national child development program that serves income-eligible families with children 3 to 5 years of age. Families served by Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. This additional funding is specifically being provided to support a 2.0 percent Cost of Living Adjustment and for Quality Improvement investments to offset higher operating costs. Funds will continue to support 33/23.9 FTE grant positions. The County is under no obligation to continue

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these positions when the grant funding expires. The Local Cash Match requirement of \$51,768 is available from the Local Cash Match reserve for anticipated awards.

- On October 20, 2020 (AS 21115), an increase of \$195,284 to revenues, expenditures and Local Cash Match was appropriated for the Early Head Start Grant, 1790023-2021, as a result of a supplemental award from the U.S. Department of Health and Human Services. The Early Head Start Program is a national child development program that serves income-eligible families with children birth to 3 years of age. Families served by Early Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. This program also extends services to pregnant mothers who are income-eligible. This additional funding is specifically being provided to support a 2.0 percent Cost of Living Adjustment and for Quality Improvement investments to offset higher operating costs. Funds will continue to support 19/21.7 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. The Local Cash Match requirement of \$39,057 is available from the Local Cash Match reserve for anticipated awards.
- On October 20, 2020 (AS 21113), an increase of \$64,338 to revenues, expenditures, and Local Cash Match was appropriated for the Early Head Start Child Care Partnership and Expansion Grant, 1790024-2021, as a result of a supplemental award from the U.S. Department of Health and Human Services. This additional funding is specifically being provided to support a 2.0 percent Cost of Living Adjustment and for Quality Improvement investments to offset higher operating costs to support the expansion of the Early Head Start (EHS) program to serve additional children, including two classrooms in a center-based program at Gum Springs Glen Children's Center and other children through partnerships with regulated family child care providers. Total grant funding supports 11/11.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. The Local Cash Match requirement of \$12,868 is available from the Local Cash Match Reserve for anticipated awards.
- On November 19, 2020 (AS 21170), an increase of \$117,749 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1790027-2021, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On November 19, 2020 (AS 21171), an increase of \$37,680 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1790028-2021, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Early Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On November 19, 2020 (AS 21172), an increase of \$18,840 to both revenues and expenditures was appropriated for the Early Head Start Child Care Partnership & Expansion USDA-GMV Grant, 1790029-2021, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Early Head Start children in the Greater Mount

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Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.

- On October 23, 2020 (AS 21102), an increase of \$50,000 to revenues and expenditures was appropriated for the FACT Trauma-Informed Community Network Grant, 1790041-2021, as a result of an award from the Family and Children's Trust Fund of Virginia. This grant provides funding support to organizations that prevent, treat, or increase public awareness about all forms of family violence. The grant period is August 1, 2020 through July 31, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On November 20, 2020 (AS 21160), an increase of \$10,000 to revenues and expenditures was appropriated for the National Recreation and Park Association (NRPA) & Albertsons Nourishing Neighbors Grant, 1790042-2021, as a result of an award from NRPA. This grant will be used to support the Summer Food Service Program to operate the program safely and efficiently. The funding will promote food safety practices essential to a successful meal distribution site, including: to practice good personal hygiene; to clean and disinfect surfaces; to check and document food temperatures; to properly clean and sanitize following Federal, State, and local safety requirements for COVID-19; and to have equipment needed for grab-and-go (parent pick-up) meals to ensure that the food children consume is safe. There are no positions associated with this award and no Local Cash Match is required.

Circuit Court and Records

An increase of \$11,777 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On January 5, 2021 (AS 21220), an increase of \$11,777 to both revenues and expenditures was appropriated for the Virginia Circuit Court Records Preservation Program Grant, 1800003-2021, as a result of an award from the Library of Virginia. Funds support a contract to preserve and conserve historical documents and records pertaining to Fairfax County and the Fairfax County Circuit Court. There are no positions associated with this award and no Local Cash Match is required.

Police Department

An increase of \$1,260,869 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustments:

- On January 22, 2021 (AS 21239), an increase of \$52,993 to revenues, expenditures and Local Cash Match was appropriated for the Someplace Safe Grant, 1900008-2021, from the reserve for anticipated grant awards. Funding from the Virginia Department of Criminal Justice Services provides support for the police response to domestic violence cases in the five police jurisdictions of Fairfax County, Fairfax City, the Towns of Herndon and Vienna, and George Mason University. Someplace Safe ensures that the criminal justice response to female victims of violence promotes the identification, apprehension, prosecution and adjudication of perpetrators of crimes against women. The grant extends from January 1, 2021 through December 31, 2021. The required Local Cash Match of \$13,248 is available from the Local Cash Match reserve for anticipated grant awards. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue this position when the grant funding expires.

FY 2021 Third Quarter Review

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- On October 26, 2020 (AS 21133), an increase of \$27,960 to revenues and expenditures was appropriated for the DMV Highway Safety - Alcohol Enforcement Grant, 1900013-2021, as a result of an award from the Virginia Department of Motor Vehicles (DMV). This funding supports overtime and training expenses for an information and enforcement program targeting proper attention to traffic safety laws in Fairfax County. Program components include enforcement and education activities such as Sobriety Checkpoints, Click It or Ticket, Driving While Intoxicated (DWI) saturation patrols, and related traffic safety projects. The grant period runs from October 1, 2020 through September 30, 2021. There are no positions associated with this award and no Local Cash Match is required.
- On October 26, 2020 (AS 21134), an increase of \$10,700 to revenues and expenditures was appropriated for the DMV Highway Safety - Pedestrian/Bicycle Enforcement Grant, 1900023-2021, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting pedestrian and bicyclist safety laws in Fairfax County. The project period runs from October 1, 2020 through September 30, 2021. These funds do not support any positions and no Local Cash Match is required.
- On October 26, 2020 (AS 21135), an increase of \$31,500 to revenues and expenditures was appropriated for the DMV Highway Safety - Speeding Enforcement Grant, 1900024-2021, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding will support overtime costs and radar units for a traffic safety law enforcement program targeting speeding violations in Fairfax County. The project period runs from October 1, 2020 through September 30, 2021. These funds do not support any positions and no Local Cash Match is required.
- On October 27, 2020 (AS 21141), an increase of \$45,000 to revenues and expenditures was appropriated for the State Police Internet Crimes Against Children (ICAC) Task Force Grant, 1900028-2021, as a result of an award from the Virginia Department of State Police. Funding will support the Northern Virginia Internet Crimes Against Children Task Force's overall mission of combating Internet crimes against children. These funds do not support any positions and no Local Cash Match is required.
- On October 26, 2020 (AS 21132), an increase of \$1,092,716 to revenues and expenditures was appropriated for the DMV Police DWI Unit grant, 1900031-2021, as a result of an award from the National Highway Safety Administration. Funding will support a full-time alcohol violation enforcement unit which will perform enforcement program patrols, sobriety checkpoints, and alcohol educational events. There are 10/10.0 FTE merit police officer positions associated with this award. If grant funding is ever reduced and/or eliminated, General Fund and/or other funding resources will need to be identified to continue these positions. There is no Local Cash Match associated with this award.

Fire and Rescue Department

An increase of \$2,265,163 was appropriated to revenues, expenditures and Local Cash Match for the Fire and Rescue Department as a result of the following adjustments:

FEDERAL/STATE GRANT FUND

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- On December 18, 2020 (AS 21182), an increase of \$977,068 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2020. The Virginia Department of Health, Office of Emergency Medical Services Four-for-Life Program is funded from the \$4 fee included as part of the annual Virginia motor vehicle registration. Funds are set aside by the state for local jurisdictions for emergency medical services purposes including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. Funds are allocated based on the vehicle registrations processed in each locality. These funds do not support any positions and no Local Cash Match is required.
- On November 20, 2020 (AS 21164), an increase of \$13,464 to both revenues and expenditures was appropriated for National Urban Search and Rescue Response Program Grant, 1920005-2020, as a result of a supplemental award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On November 2, 2020 (AS 21147), an increase of \$1,181,631 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2021, as a result of an award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On November 12, 2020 (AS 21142), an increase of \$93,000 to revenues, expenditures and Local Cash Match was appropriated for the Assistance to Firefighters (AFG) Regional Grant, 1920088-2019, as a result of an award from the Federal Emergency Management Agency (FEMA). Funding supports the health and safety of the public and firefighting personnel against fire and fire-related hazards. There are no positions associated with this award. Local Cash Match in the amount of \$12,130 is available from the Local Cash Match reserve for unanticipated grant awards.

Emergency Preparedness

An increase of \$120,000 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On January 13, 2021 (AS 21216), an increase of \$35,000 to both revenues and expenditures was appropriated for the Technical Rescue Team Grant, 1HS0009-2020, as the result of an award from the Virginia Department of Emergency Management. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security for the procurement of structural technical rescue equipment. The award period is October 1, 2020 to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.

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- On January 13, 2021 (AS 21217), an increase of \$85,000 to both revenues and expenditures was appropriated for the National Capital Region Incident Management Team Sustainment (NCR-IMT) Grant, 1HS0082-2020, as the result of an award from the Virginia Department of Emergency Management. The Virginia Department of Emergency Management is providing pass-through funding from the U.S. Department of Homeland Security to provide financial assistance to high risk urban areas in order to address the unique planning, equipment, and exercise needs of those areas. The NCR-IMT receives adequate training and exercises to develop and maintain capability, capacity, and proficiency in all functional areas. The NCR-IMT is composed of 115 members from fire, emergency medical services (EMS), law enforcement, emergency management, and public health agencies from the participating Council of Governments (COG) jurisdictions. No positions are associated with this award and no Local Cash Match is required.

COVID-19 Funding

An increase of \$199,729 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On October 16, 2020 (AS 21127), an increase of \$40,401 to both revenues and expenditures was appropriated for the Domestic Violence Prevention and Services Grant - CARES Act, 1CV6705-2021. The Virginia Department of Social Services provides funding to assist victims of domestic violence and their families who are in crisis. Funding will be used for hotline redesign and updating videos. The hotline redesign will implement technology enhancements and software service to support the 24-hour Domestic and Sexual Violence Hotline Services. These improvements are needed to support remote hotline operations as well as allow more functional routing of calls and simultaneous calls. The grant will also fund new versions of videos previously produced that provide information and support to victims of domestic violence during COVID-19. Each video will be reproduced with English closed captions as well as subtitles in the following languages: Spanish, Arabic, Vietnamese, Korean, and Chinese. There are no positions associated with this funding and no Local Cash Match is required.
- On October 26, 2020 (AS 21139), an increase of \$25,000 to both revenues and expenditures was appropriated for the City of Manassas Park Reskilling & Transition Program Grant, 1CV6712-2021, as a result of an award from the SkillSource Group, Inc. The Department of Family Services (DFS) is the One-Stop Operator for the Northern Virginia Workforce Development Area. This area is comprised of the counties of Fairfax, Prince William, and Loudoun, and the cities therein. As the One-Stop Operator for this region, DFS operates and manages various employment programs assisting job seekers with occupational training and job placement assistance. The SkillSource Group, Inc. (SSG) has awarded funding to DFS to assist the City of Manassas Park, using Federal Coronavirus Relief Funds awarded to SSG by that jurisdiction from the Commonwealth of Virginia, for training services that are focused on helping both jobseekers and employers as part of their Workforce Reskilling and Transition grant. There are no positions associated with this funding and no Local Cash Match is required.
- On December 17, 2020 (AS 21195), an increase of \$91,428 to revenues and expenditures was appropriated for the COVID-19 Office of Environmental Health Services (OEHS) Enforcement Grant, 1CV7105-2020, as a result of an award from Virginia Department of Health, Office of Community Health Services. This grant will be used to support the receiving, tracking, and investigation of complaints related to COVID-19 Executive Order compliance in businesses within

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Attachment IV

the Fairfax Health District. There are no positions associated with this award and no Local Cash Match is required.

- On December 16, 2020 (AS 21192), an increase of \$12,900 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.
- On December 1, 2020 (AS21180), an increase of \$30,000 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 an 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

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$45,039,238	\$742,264	\$34,136,420	\$34,136,420	\$0
Revenue:					
Federal Funds	\$62,187,636	\$0	\$255,270,343	\$272,064,861	\$16,794,518
State Funds	43,268,605	0	127,297,027	128,797,731	1,500,704
Other Revenue	8,007,126	0	9,639,677	12,980,773	3,341,096
Other Match	0	0	510,000	510,000	0
Reserve for Estimated Grant Funding	0	115,420,883	80,209,469	100,209,469	20,000,000
Total Revenue	\$113,463,367	\$115,420,883	\$472,926,516	\$514,562,834	\$41,636,318
Transfers In:					
General Fund (10001)					
Local Cash Match	\$3,781,641	\$0	\$2,330,832	\$3,552,978	\$1,222,146
Reserve for Estimated Local Cash Match	651,013	4,432,654	2,101,822	879,676	(1,222,146)
Total Transfers In	\$4,432,654	\$4,432,654	\$4,432,654	\$4,432,654	\$0
Total Available	\$162,935,259	\$120,595,801	\$511,495,590	\$553,131,908	\$41,636,318
Expenditures:					
COVID-19 Funding	\$519,805	\$0	\$42,475,628	\$43,348,628	\$873,000
COVID-19 FEMA Public Assistance	15,415,344	0	34,584,656	34,584,656	0
COVID-19 FEMA Contact Tracing	0	0	0	12,000,000	12,000,000
COVID-19 FEMA Mass Vaccination	0	0	0	4,000,000	4,000,000
Emergency Preparedness ²	10,217,184	0	18,485,756	19,082,504	596,748
Office of Elections	0	0	1,431,950	1,431,950	0
Economic Development Authority	0	0	5,750,000	5,750,000	0
Dept. of Housing/Community Dev.	1,988,481	0	3,041,226	3,041,226	0
Office of Human Rights	230,867	0	599,470	599,470	0
Department of Transportation	13,506,886	0	164,838,526	158,988,851	(5,849,675)
Fairfax County Public Library	3,362	0	638	638	0
Department of Family Services	15,523,836	0	16,474,435	21,141,818	4,667,383
Health Department	4,677,362	0	6,474,836	6,714,836	240,000
Office to Prevent/End Homelessness	1,048,994	0	467,915	467,915	0
Fairfax-Falls Church CSB	20,947,549	0	61,174,914	61,628,015	453,101
Office of Strategy Management	376,619	0	614,139	614,139	0
Dept. Neighborhood/Community Svcs	29,925,155	0	25,214,222	29,992,123	4,777,901
Circuit Court and Records	0	0	20,059	20,059	0
Juvenile and Domestic Relations District Court	189,369	0	176,906	176,906	0
Commonwealth's Attorney	14,607	0	57,846	57,846	0
General District Court	854,116	0	834,422	834,422	0
Police Department	2,121,907	0	7,709,558	8,488,787	779,229
Office of the Sheriff	0	0	426,472	544,601	118,129
Fire and Rescue Department	11,217,705	0	28,050,647	28,243,697	193,050
Dept. of Public Safety Comm.	16,586	0	85,414	85,414	0
Department of Animal Sheltering	3,105	0	111,553	121,152	9,599
Unclassified Administrative Expenses	0	119,853,537	91,652,137	110,429,991	18,777,854
Total Expenditures	\$128,798,839	\$119,853,537	\$510,753,325	\$552,389,644	\$41,636,319
Total Disbursements	\$128,798,839	\$119,853,537	\$510,753,325	\$552,389,644	\$41,636,319
Ending Balance³	\$34,136,420	\$742,264	\$742,266	\$742,265	(\$1)

FY 2021 Third Quarter Review

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

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

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

FY 2021 Third Quarter Review
Attachment V – SAR and FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 21190

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on April 27, 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 2021, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

02	Office of the County Executive	
	Compensation	\$14,097
		<u>\$14,097</u>
08	Facilities Management Department	
	Operating Expenses	(\$750,000)
		<u>(\$750,000)</u>
15	Office of Elections	
	Compensation	\$400,000
	Operating Expenses	\$100,000
		<u>\$500,000</u>
31	Land Development Services	
	Compensation	\$1,665,443
	Operating Expenses	\$400,000
		<u>\$2,065,443</u>
52	Fairfax County Public Library	
	Compensation	(\$500,000)
		<u>(\$500,000)</u>
57	Department of Tax Administration	
	Compensation	(\$750,000)
		<u>(\$750,000)</u>
67	Department of Family Services	
	Compensation	(\$1,230,393)
	Operating Expenses	(\$2,800,000)
		<u>(\$4,030,393)</u>
71	Health Department	
	Compensation	(\$2,000,000)
	Operating Expenses	(\$1,250,000)
		<u>(\$3,250,000)</u>
77	Office of Strategy Management for Health and Human Services	
	Compensation	(\$250,000)
		<u>(\$250,000)</u>

Fund 10001 - General Fund**AGENCY**

79	Department of Neighborhood and Community Services	
	Operating Expenses	\$600,000
		\$600,000
81	Juvenile and Domestic Relations District Court	
	Compensation	(\$500,000)
		(\$500,000)
87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$300,000
		\$300,000
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	(\$7,899,590)
		(\$7,899,590)
89	Employee Benefits	
	Benefits	(\$9,025,909)
		(\$9,025,909)
90	Police Department	
	Compensation	(\$2,000,000)
		(\$2,000,000)
91	Office of the Sheriff	
	Compensation	(\$1,200,000)
		(\$1,200,000)
92	Fire and Rescue Department	
	Compensation	(\$2,000,000)
		(\$2,000,000)

FUND

10040	Information Technology	
	IT Projects	\$6,877,555
		\$6,877,555
20000	Consolidated Debt Service	
	Bond Expenses	(\$12,038,000)
		(\$12,038,000)
30010	General Construction and Contributions	
	Capital Projects	\$60,965,753
		\$60,965,753
30015	Environmental and Energy Program	
	Capital Projects	\$750,000
		\$750,000
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$5,282,000
		\$5,282,000
30030	Library Construction	
	Capital Projects	\$90,000,000
		\$90,000,000
30070	Public Safety Construction	
	Capital Projects	\$18,713,613
		\$18,713,613
30400	Park Authority Bond Construction	
	Capital Projects	\$100,000,000
		\$100,000,000
40040	Fairfax-Falls Church Community Services Board	
	Operating Expenses	(\$1,400,000)
		(\$1,400,000)
40070	Burgundy Village Community Center	
	Compensation	(\$10,000)
	Operating Expenses	\$65,000
		\$55,000
40125	Metrorail Parking System Pledged Revenues	
	Capital Projects	(\$1,545,000)
		(\$1,545,000)
40140	Refuse Collection and Recycling Operations	
	Benefits	(\$57,327)
	Operating Expenses	\$57,327
	Capital Outlay	\$250,000
		\$250,000
40150	Refuse Disposal	
	Compensation	(\$175,000)
	Capital Outlay	\$175,000
		\$0

FUND

40170	I-95 Refuse Disposal	
	Operating Expenses	\$317,650
	Capital Outlay	(\$317,650)
		<u>\$0</u>
50000	Federal/State Grants	
	Grant Expenditures	\$41,636,319
		<u>\$41,636,319</u>
50800	Community Development Block Grant	
	Grant Expenditures	(\$909)
		<u>(\$909)</u>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	(\$497)
		<u>(\$497)</u>
60030	Technology Infrastructure Services	
	Operating Expenses	\$1,300,000
		<u>\$1,300,000</u>
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	\$130,000
		<u>\$130,000</u>
69310	Sewer Bond Construction	
	Capital Projects	\$38,070,000
		<u>\$38,070,000</u>
70040	Mosaic District Community Development Authority	
	Bond Expenses	(\$2,832,300)
		<u>(\$2,832,300)</u>
73000	Employees' Retirement Trust	
	Operating Expenses	\$2,000,000
		<u>\$2,000,000</u>
73010	Uniformed Employees Retirement Trust	
	Operating Expenses	\$6,000,000
		<u>\$6,000,000</u>
73020	Police Retirement Trust	
	Operating Expenses	\$2,000,000
		<u>\$2,000,000</u>
73030	OPEB Trust	
	Operating Expenses	\$12,331,254
		<u>\$12,331,254</u>

FUND

GIVEN under my hand this _____ of April, 2021

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 21190

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on April 27, 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 2021, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	\$23,903,548
S31000	Public School Construction	
	Capital Projects	\$163,303,157
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	(\$21,047,884)
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$482,466
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$8,985,609
S60000	Public School Insurance	
	Operating Expenditures	\$12,060
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$9,427,845
S71000	Educational Employees' Retirement	
	Operating Expenditures	(\$3,968,150)
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of April, 2021

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2021
Amendment AS 21901

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on April 27, 2021, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10040 Information Technology	\$10,000,000	\$16,144,000	\$6,144,000
	Fund 30010 General Construction and Contributions	\$22,059,189	\$22,519,189	\$460,000
	Fund 30015 Environmental and Energy Program	\$7,966,615	\$8,716,615	\$750,000
	Fund 40040 Fairfax-Falls Church Community Services Board	\$147,554,569	\$146,154,569	(\$1,400,000)
	Fund 81000 FCRHA Operating	\$0	\$3,226,872	\$3,226,872
20000	Consolidated Debt Service			
	Fund 30020 Infrastructure Replacement and Upgrades	\$0	\$5,282,000	\$5,282,000
	Fund 60000 County Insurance	\$0	\$6,756,000	\$6,756,000
30010	General Construction and Contributions			
	Fund 30070 Public Safety Construction	\$0	\$10,000,000	\$10,000,000
69310	Sewer Bond Construction			
	Fund 69020 Sewer Bond Parity Debt Service	\$1,072,175	\$1,202,175	\$130,000
S10000	Public School Operating			
	Fund S40000 School Food and Nutrition Services	\$0	\$9,648,031	\$9,648,031

A Copy - Teste:

Jill G. Cooper
Clerk to the Board of Supervisors

**FY 2021 Third Quarter Review Attachment
VI – FY 2020 Audit Adjustments**

FY 2020 AUDIT ADJUSTMENTS

The FY 2020 General Fund ending balance is increased by \$4.51 million as a result of revenue audit adjustments of \$.98 million offset by a decrease in expenditure audit adjustments of \$3.53 million. Adjustments in FY 2020 expenditures were made in the General Fund Group, Debt Service, Capital Project, Special Revenue, Internal Service, Enterprise and Custodial and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Custodial and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that all of these audit adjustments were reflected in the FY 2020 Comprehensive Annual Financial Report.

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$419,520.51		\$419,520.51	
	To record Real Estate tax receipts received within the first 45 days of FY 2021 that were actually earned in FY 2020.						
10001	General Fund - Personal Property Tax - Current			\$354,491.53		\$354,491.53	
	To record Personal Property tax receipts received within the first 45 days of FY 2021.						
10001	General Fund-Sales Tax			\$1,298,892.27		\$1,298,892.27	
	To record Sales Tax receipts received within the first 45 days of FY 2021.						
10001	General Fund - Communications Sales and Use Tax			(\$768.95)		(\$768.95)	
	To record Communications Tax receipts received within the first 45 days of FY 2021.						
10001	General Fund - Transient Occupancy Tax			\$4,582.73		\$4,582.73	
	To adjust accrual for Transient Occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2021.						
10001	General Fund - Transient Occupancy Tax - Additional			\$9,729.47		\$9,729.47	
	To adjust accrual for Transient Occupancy tax receipts based on actual receipts received within the first 45 days of FY 2021.						
10001	General Fund-Comprehensive Services Act Funding			(\$1,274,290.99)		(\$1,274,290.99)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.						
10001	General Fund Interest - Ambulance Transport Fees			(\$224,351.17)		(\$224,351.17)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.						
10001	General Fund - Miscellaneous Revenue			\$393,275.16		\$393,275.16	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Employee Benefits				(\$159,132.78)	\$159,132.78	
	To accurately record expenditure accruals.						
10001	General Fund - Family Services				(\$1,341,355.15)	\$1,341,355.15	
	To accurately record expenditure accrual.						
10001	General Fund - Fire and Rescue				(\$1,292,933.22)	\$1,292,933.22	
	To accurately record expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				(\$4,664.95)	\$4,664.95	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Park Authority				(\$17,227.08)	\$17,227.08	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Police				(\$601,429.25)	\$601,429.25	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Sheriff				(\$375,301.02)	\$375,301.02	
	To accurately record expenditure accrual.						
10001	General Fund - Transportation				\$100.00	(\$100.00)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Unclassified Admin Expenses				\$257,455.06	(\$257,455.06)	
	To accurately record expenditure accrual.						
Total Fund 10001, General Fund				\$981,080.56	(\$3,534,488.39)	\$4,515,568.95	
Debt Service Fund							
20000	Consolidated Debt Service			(\$865.28)		(\$865.28)	
	To record earned interest in the proper fiscal period.						
Total Fund 20000, Consolidated Debt Service				(\$865.28)		(\$865.28)	
Capital Project Funds							
30010	General Construction and Contributions			\$47,643.53		\$47,643.53	
	To accurately record revenue in the appropriate fiscal year.						
30010	General Construction and Contributions	2G02-001-000			(\$142.94)	\$142.94	\$142.94
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G02-002-000			\$142.94	(\$142.94)	(\$142.94)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G25-024-000			\$53,518.02	(\$53,518.02)	(\$53,518.02)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-002-000			(\$8,413.00)	\$8,413.00	\$8,413.00
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
30010	General Construction and Contributions	2G51-003-000			\$100.00	(\$100.00)	(\$100.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$19,319.53	(\$19,319.53)	(\$19,319.53)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000109			\$25,951.80	(\$25,951.80)	(\$25,951.80)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000110			\$7,272.00	(\$7,272.00)	(\$7,272.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000134			\$117,022.94	(\$117,022.94)	(\$117,022.94)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	ST-000012			\$75,449.21	(\$75,449.21)	(\$75,449.21)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 30010, General Construction and Contributions				\$47,643.53	\$290,220.50	(\$242,576.97)	(\$290,220.50)
30040	Contributed Roadway Improvement Fund	PR-000091			\$6,700.00	(\$6,700.00)	(\$6,700.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 30040, Contributed Roadway Improvement Fund				\$6,700.00	(\$6,700.00)	(\$6,700.00)	(\$6,700.00)
30050	Transportation Improvements	ST-000036			(\$127,148.56)	\$127,148.56	\$127,148.56
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 30050, Transportation Improvements					(\$127,148.56)	\$127,148.56	\$127,148.56
30070	Public Safety Construction	FS-000006			\$53,570.19	(\$53,570.19)	(\$53,570.19)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	PS-000006			\$105,976.00	(\$105,976.00)	(\$105,976.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 30070, Public Safety Construction					\$159,546.19	(\$159,546.19)	(\$159,546.19)
30400	Park Authority Bond Construction	PR-000009			(\$117,022.94)	\$117,022.94	\$117,022.94
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000076			\$3,200.03	(\$3,200.03)	(\$3,200.03)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			(\$6,700.00)	\$6,700.00	\$6,700.00
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 30400, Park Authority Bond Construction					(\$120,522.91)	\$120,522.91	\$120,522.91
Special Revenue Funds							
40010	County and Regional Transportation Projects	2G40-157-000			\$4,570,470.00	(\$4,570,470.00)	(\$4,570,470.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-158-000			\$3,078,499.00	(\$3,078,499.00)	(\$3,078,499.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects					\$7,648,969.00	(\$7,648,969.00)	(\$7,648,969.00)
40040	Fairfax-Falls Church Community Services Board				(\$587,429.42)	\$587,429.42	
	To accurately record expenditure accruals.						
Total Fund 40040, Fairfax-Falls Church Community Services Board					(\$587,429.42)	\$587,429.42	
40100	Stormwater Services	2G25-029-000			\$168,006.00	(\$168,006.00)	(\$168,006.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$620,566.75	(\$620,566.75)	(\$620,566.75)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000032			\$121,341.35	(\$121,341.35)	(\$121,341.35)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000034			\$38,013.72	(\$38,013.72)	(\$38,013.72)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 40100, Stormwater Services					\$947,927.82	(\$947,927.82)	(\$947,927.82)
40110	Dulles Rail Phase I Transportation Improvement District			\$20,223.47		\$20,223.47	
	To record earned interest in the appropriate fiscal year.						
40110	Dulles Rail Phase I Transportation Improvement District				(\$335,014.86)	\$335,014.86	
	To accurately record expenditure accrual.						
Total Fund 40110, Dulles Rail Phase I				\$20,223.47	(\$335,014.86)	\$355,238.33	
40140	Refuse Collection and Recycling Operations				(\$28,720.71)	\$28,720.71	
	To record expenditures in the appropriate fiscal year						
Total Fund 40140, Refuse Collection and Recycling Operations					(\$28,720.71)	\$28,720.71	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
40150	Refuse Disposal				(\$27,658.72)	\$27,658.72	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40150, Refuse Disposal				(\$27,658.72)	\$27,658.72	
40170	I-95 Refuse Disposal			\$24,664.69		\$24,664.69	
	To record revenue in the appropriate fiscal year.						
40170	I-95 Refuse Disposal				\$7,103.49	(\$7,103.49)	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40170, I-95 Refuse Disposal			\$24,664.69	\$7,103.49	\$17,561.20	
40180	Tyson's Service District				\$8,834,530.00	(\$8,834,530.00)	(\$8,834,530.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
	Total Fund 40180, Tyson's Service District				\$8,834,530.00	(\$8,834,530.00)	(\$8,834,530.00)
50000	Federal/State Grants		1400143-17	(\$161,371.40)	(\$161,371.40)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-19	\$27,380.08	\$27,380.08	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670005-19	\$19,031.18	\$19,031.18	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670006-19	\$26,575.95	\$26,575.95	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1760004-20		\$116,060.03	(\$116,060.03)	(\$116,060.03)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790027-20	\$4,816.29		\$4,816.29	(\$4,816.29)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790028-20	\$1,520.43		\$1,520.43	(\$1,520.43)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790029-20	\$676.15		\$676.15	(\$676.15)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790031-20	(\$9,493.99)	(\$9,493.99)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790034-20		\$8,763.56	(\$8,763.56)	(\$8,763.56)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790036-20	(\$233,809.10)		(\$233,809.10)	\$233,809.10
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV3801-20	(\$878,339.77)	(\$878,339.77)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV9301-20		\$3,596,267.52	(\$3,596,267.52)	(\$3,596,267.52)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0086-19	(\$229,506.94)		(\$229,506.94)	\$229,506.94
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0087-19	(\$204,003.00)		(\$204,003.00)	\$204,003.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
	Total Fund 50000, Federal/State Grants			(\$1,636,524.12)	\$2,744,873.16	(\$4,381,397.28)	(\$3,060,784.94)
Internal Service Funds							
60000	County Insurance				\$6,827,465.25	(\$6,827,465.25)	
	To properly record expenditure in the proper fiscal period.						
	Total Fund 60000, County Insurance				\$6,827,465.25	(\$6,827,465.25)	
60040	Health Benefits				\$491,780.99	(\$491,780.99)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
60040	Health Benefits				(\$906,000.00)	\$906,000.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2020.						
	Total Fund 60040, Health Benefits				(\$414,219.01)	\$414,219.01	
Enterprise Funds							
69000	Sewer Revenue			\$476,888.39		\$476,888.39	
	To properly record revenue in the proper fiscal period.						
	Total Fund 69000, Sewer Revenue			\$476,888.39		\$476,888.39	
69300	Sewer Construction Improvements	WW-000001			\$263,431.14	(\$263,431.14)	(\$263,431.14)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000009			\$133,531.54	(\$133,531.54)	(\$133,531.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
69300	Sewer Construction Improvements	WW-000020			\$50,887.00	(\$50,887.00)	(\$50,887.00)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000021			(\$84,966.37)	\$84,966.37	\$84,966.37
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000022			\$1,329,875.65	(\$1,329,875.65)	(\$1,329,875.65)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000028			\$332,045.70	(\$332,045.70)	(\$332,045.70)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000032			\$50,874.09	(\$50,874.09)	(\$50,874.09)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 69300, Sewer Construction Improvements					\$2,075,678.75	(\$2,075,678.75)	(\$2,075,678.75)
69310	Sewer Bond Construction			(\$5,380.86)		(\$5,380.86)	
	To properly record revenue in the proper fiscal period.						
69310	Sewer Bond Construction	WW-000017			(\$1,029,768.27)	\$1,029,768.27	\$1,029,768.27
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 69310, Sewer Bond Construction				(\$5,380.86)	(\$1,029,768.27)	\$1,024,387.41	\$1,029,768.27
Custodial and Trust Funds							
73000	Employees' Retirement Trust			\$1,297,038.44		\$1,297,038.44	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$1,326,018.43		\$1,326,018.43	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$58,274,784.69		\$58,274,784.69	
	To record net realized gain/loss of sale of investments June 2020.						
73000	Employees' Retirement Trust			\$2,356,420.07		\$2,356,420.07	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$47,559,420.20		\$47,559,420.20	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73000	Employees' Retirement Trust				\$2,875,057.20	(\$2,875,057.20)	
	To record payment of investment management fees as of June 2020.						
73000	Employees' Retirement Trust				\$1,184,586.86	(\$1,184,586.86)	
	To record the gross-up of securities lending expenses for FY 2020.						
73000	Employees' Retirement Trust				\$63,399.48	(\$63,399.48)	
	To accurately record expenditure accrual.						
Total Fund 73000, Employees' Retirement Trust				\$110,813,681.83	\$4,123,043.54	\$106,690,638.29	
73010	Uniformed Employees Retirement Trust			\$347,389.55		\$347,389.55	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$755,112.39		\$755,112.39	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$33,877,026.07		\$33,877,026.07	
	To record net realized gain/loss of sale of investments June 2020.						
73010	Uniformed Employees Retirement Trust			\$1,064,727.78		\$1,064,727.78	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$2,954,458.33)		(\$2,954,458.33)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73010	Uniformed Employees Retirement Trust				\$1,876,941.83	(\$1,876,941.83)	
	To record payment of investment management fees as of June 2020.						
73010	Uniformed Employees Retirement Trust				\$337,707.89	(\$337,707.89)	
	To record the gross-up of securities lending expenses for FY 2020.						
73010	Uniformed Employees Retirement Trust				(\$128.92)	\$128.92	
	To accurately record expenditure accrual.						
Total Fund 73010, Uniformed Employees Retirement Trust				\$33,089,797.46	\$2,214,520.80	\$30,875,276.66	
73020	Police Retirement Trust			\$229,692.08		\$229,692.08	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$684,722.73		\$684,722.73	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$22,511,428.09		\$22,511,428.09	
	To record net realized gain/loss of sale of investments June 2020.						
73020	Police Retirement Trust			\$365,512.53		\$365,512.53	
	To record dividend revenue in the proper fiscal period.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
73020	Police Retirement Trust			\$7,181,251.74		\$7,181,251.74	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73020	Police Retirement Trust				\$1,133,306.98	(\$1,133,306.98)	
	To record payment of investment management fees as of June 2020.						
73020	Police Retirement Trust				\$225,635.07	(\$225,635.07)	
	To record the gross-up of securities lending expenses for FY 2020.						
73020	Police Retirement Trust				\$34,504.83	(\$34,504.83)	
	To accurately record expenditure accrual.						
Total Fund 73020, Police Retirement Trust				\$30,972,607.17	\$1,393,446.88	\$29,579,160.29	
73030	OPEB Trust			\$0.01		\$0.01	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$6,428,810.04		\$6,428,810.04	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73030	OPEB Trust			\$12,331,254.00	\$12,331,254.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
Total Fund 73030, OPEB Trust				\$18,760,064.05	\$12,331,254.00	\$6,428,810.05	
Park Authority Funds							
80000	Park Revenue					\$0.00	
	To record revenue in the appropriate fiscal period						
				\$1,838.82			
80000	Park Revenue				\$202,136.09	(\$202,136.09)	
	To accurately record expenditure accrual.						
Total Fund 80000, Park Revenue				\$1,838.82	\$202,136.09	(\$202,136.09)	
80300	Park Capital Improvement	PR-000137		(\$650,000.00)		(\$650,000.00)	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	PR-000032			\$463.03	(\$463.03)	(\$463.03)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000133			\$15,837.16	(\$15,837.16)	(\$15,837.16)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement				(\$650,000.00)	\$16,300.19	(\$666,300.19)	(\$16,300.19)
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$3,063,616.00	\$936,598.00	\$2,127,018.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S10000, Public School Operating				\$3,063,616.00	\$936,598.00	\$2,127,018.00	
S31000	Public School Construction				(\$322,030.00)	\$322,030.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
Total Fund S31000, Public School Construction					(\$322,030.00)	\$322,030.00	
S40000	Public School Food and Nutrition Services			\$14,740.00	(\$10,836.00)	\$25,576.00	
	To record revenue in the proper fiscal period for accounting purposes.						
Total Fund S40000, Public School Food and Nutrition Services				\$14,740.00	(\$10,836.00)	\$25,576.00	
S43000	Public School Adult and Community Education			\$11,664.00	\$9,244.00	\$2,420.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S43000, Public School Adult and Community Education				\$11,664.00	\$9,244.00	\$2,420.00	
S50000	Public School Grants and Supporting			\$5,899.00	(\$4,934.00)	\$10,833.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S50000, Public School Grants and Supporting				\$5,899.00	(\$4,934.00)	\$10,833.00	
S60000	Public School Insurance				(\$12,060.00)	\$12,060.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S60000, Public School Insurance					(\$12,060.00)	\$12,060.00	
S62000	Public School Health and Flexible Benefits			\$71,145.00	(\$831,031.00)	\$902,176.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S62000, Public School Health and Flexible Benefits				\$71,145.00	(\$831,031.00)	\$902,176.00	
S71000	Educational Employees' Retirement			\$15,916,490.00	\$1,179,424.00	\$14,737,066.00	
	To record investment income and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S71000, Educational Employees Retirement				\$15,916,490.00	\$1,179,424.00	\$14,737,066.00	
S71100	Public School OPEB Trust			\$3,042,998.00		\$3,042,998.00	
	To record investment income in the proper fiscal period for accounting purposes.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
Total Fund S71100, Public School OPEB Trust				\$3,042,998.00		\$3,042,998.00	
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40330	Elderly Housing Programs			(\$816.80)		(\$816.80)	
	To record revenue accrual adjustments.						
Total Fund 40330, Elderly Housing Programs				(\$816.80)		(\$816.80)	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating			(\$26,110.00)		(\$26,110.00)	
	To accurately record revenue accruals.						
Total Fund 81000, FCRHA General Operating				(\$26,110.00)		(\$26,110.00)	
81100	Fairfax County Rental Program	Various		(\$4,750.88)		(\$4,750.88)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
Total Fund 81100, Fairfax County Rental Program				(\$4,750.88)		(\$4,750.88)	
81300	RAD - Project Based Voucher			(\$124,755.95)		(\$124,755.95)	
	To record revenue accrual adjustments.						
81300	RAD - Project Based Voucher				\$15,367.64	(\$15,367.64)	
	To record expenditure accrual adjustments.						
Total Fund 81300, RAD - Project Based Voucher				(\$124,755.95)	\$15,367.64	(\$140,123.59)	
81500	Housing Grant Fund	3380064			\$6,773.00	(\$6,773.00)	(\$6,773.00)
	To record expenditre accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
Total Fund 81500, Housing Grant Fund					\$6,773.00	(\$6,773.00)	(\$6,773.00)
81510	Section 8 Annual Contribution			\$928,167.00		\$928,167.00	
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution			(\$8,275.00)		(\$8,275.00)	
	To record interest income.						
81510	Section 8 Annual Contribution				\$265,406.95	(\$265,406.95)	
	To reclassify operating expense accruals for accounting purposes.						
Total Fund 81510, Section 8 Annual Contribution				\$919,892.00	\$265,406.95	\$654,485.05	

FY 2021 Third Quarter Review
Attachment VII – FCPS Third Quarter Review

Subject: FY 2021 Third Quarter Budget Review

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

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

Meeting Category: March 18, 2021 – Regular Meeting

School Board Action Required: Information

Ignite Link: Goal 4 – Resource Stewardship

Summary/Background (Key Points):

This agenda item is provided to review the current FY 2021 budget and make revisions as necessary. The FY 2021 Third Quarter Budget Review reports on activity and recommendations made since the School Board's Midyear Budget Review, approved on December 17, 2020. Recommended School Operating Fund expenditure adjustments reflect a decrease of \$8.7 million resulting from \$5.7 million in staffing reserve savings and \$2.9 million in employee benefits savings.

As a result of the expenditure variance, the total funding available from the FY 2021 Third Quarter Budget Review totals \$8.7 million and it is recommended that the savings be added to the FY 2022 Beginning Balance.

Changes to other School Board funds are detailed in the attachment. Also, attached is an update on the status of grants for FY 2021.

Recommendation:

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2021 Third Quarter Budget Review and as detailed in the agenda item.

Attachments:

FY 2021 Third Quarter Budget Review

[FY 2021 Third Quarter Budget Review v5.pdf \(187 KB\)](#)

Motion & Voting

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2021 Third Quarter Budget Review and as detailed in the agenda item.

Motion by Melanie K Meren, second by Tamara D Kaufax.

Final Resolution: Motion Carries

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

		<u>AMOUNT</u>	<u>POSITIONS</u>
I. EXPENDITURE ADJUSTMENTS			
X A. Staffing Reserve Savings		(\$5,725,160)	(150.9)
	The staffing season ended with a balance of 150.9 positions resulting from lower enrollment than projected as noted during the FY 2021 Midyear Budget Review. It is recommended that the savings of \$5.7 million, including 150.9 positions, be recognized at this time. It is best to utilize substitutes from February on to meet unanticipated staffing needs.		
√ B. Health Savings		(2,948,770)	(0.0)
	Based on changes to plan participation as compared to the projections for CY 2021, savings of \$2.9 million is being recognized for FY 2021.		
TOTAL EXPENDITURE ADJUSTMENTS		<u>(\$8,673,930)</u>	<u>(150.9)</u>
FY 2021 THIRD QUARTER FUNDS AVAILABLE		<u>\$8,673,930</u>	<u>(150.9)</u>

	<u>AMOUNT</u>
II. FY 2022 RECOMMENDED REVENUE ADJUSTMENTS	
X A. Beginning Balance	\$8,673,930
<p>Funding available from the FY 2021 Third Quarter Budget Review will be allocated to provide an \$8.7 million increase to the budgeted beginning balance for FY 2022. This results in a budgeted beginning balance for FY 2022 of \$25.6 million.</p>	
FY 2022 RECOMMENDED REVENUE ADJUSTMENT	<u>\$8,673,930</u>

SCHOOL OPERATING FUND SUMMARY

	<u>AMOUNT</u>
TOTAL FUNDS AVAILABLE	\$8,673,930
LESS FY 2022 BEGINNING BALANCE	<u>8,673,930</u>
AVAILABLE ENDING BALANCE	\$0

FY 2022 BEGINNING BALANCE SUMMARY

	<u>AMOUNT</u>
BEGINNING BALANCE AT THE FY 2021 MIDYEAR BUDGET REVIEW	\$16,921,756
FUNDING SET ASIDE AT THE THIRD QUARTER BUDGET REVIEW	<u>8,673,930</u>
FY 2022 BEGINNING BALANCE	<u>\$25,595,686</u>

Budgeted Beginning Balance History		
Fiscal Year	\$ in Millions	Change From Prior Year
FY 2014	\$65.7	\$8.2
FY 2015	\$48.5	(\$17.2)
FY 2016	\$27.8	(\$20.7)
FY 2017	\$33.1	\$5.3
FY 2018	\$33.5	\$0.4
FY 2019	\$24.2	(\$9.4)
FY 2020	\$25.5	\$1.4
FY 2021	\$24.4	(\$1.1)

III. OTHER FUNDS

SCHOOL CONSTRUCTION FUND

There are no budget changes to this fund.

FOOD AND NUTRITION SERVICES FUND

There are no budget changes to this fund.

ADULT AND COMMUNITY EDUCATION FUND

The Adult and Community Education (ACE) Fund totals \$8.6 million. The FY 2021 Third Quarter Budget Review includes a \$0.2 million increase in revenue, as compared to the midyear projection, due to recognizing a net increase in the federal funding for the Adult Education and Family Literacy Act (AEFLA) grants for program implementation improvements and in the Integrated English Literacy and Civics Education (IELCE) programs. A corresponding \$0.2 million increase in expenditures is also reflected as the result of the additional federal grant award.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2021 Third Quarter Review includes the net impact of new and revised grants which results in an increase of \$0.5 million.

Grants Subfund:

New and revised grant awards result in a net increase of \$0.5 million to the Grants Subfund and an increase of a 1.0 position. Listed below are the new and revised grant awards:

Grants Subfund		
	Amount ¹	Positions
Federal		
Army Youth Programs in Your Neighborhood	\$ 60,000	0.0
Title I, Part A ²	-	1.0
Other Grants (under \$20,000)	9,185	0.0
State		
Security Equipment Grant	104,000	0.0
STEM Learning Through the Arts	100,000	0.0
Career Switcher	23,000	0.0
VPI Provisionally Licensed Teacher Incentive	21,117	0.0
Other Grants (under \$20,000)	6,584	0.0
Other		
Korean Language Grants	98,732	0.0
Get2Green	25,000	0.0
Other Grants (under \$20,000)	41,413	0.0
	\$ 489,029	1.0

¹ Does not add due to rounding.

² Position authorization is requested. Position funding is reflected in the FY 2021 Approved Budget.

Summer School Subfund:

There are no budget changes to this fund.

SCHOOL INSURANCE FUND

There are no budget changes to this fund.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

The FY 2021 third quarter revenue of \$457.4 million reflects an increase of \$4.9 million as compared to the midyear projections. Rebates and subsidies are projected to be \$9.1 million higher based on estimates provided by CVS, the pharmacy benefit manager. This increase is offset by decreases in employer and employee contributions that total \$4.1 million due to changes to plan participation as compared to the projections for CY 2021. Expenditures of \$456.0 million reflect an increase of \$2.0 million for anticipated payments to INOVA for COVID-19 vaccines. As a result of these adjustments, the FY 2021 ending balance for the premium stabilization reserve will increase to \$103.1 million, or \$2.9 million over the midyear projection.

EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF FAIRFAX COUNTY (ERFC) FUND

There are no budget changes to this fund.

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

There are no budget changes to this fund.

SCHOOL OPERATING FUND STATEMENT

	FY 2021 Midyear <u>Revised</u>	FY 2021 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1:	\$ 144,459,542	\$ 144,459,542	\$ -
RECEIPTS:			
State Revenue	\$ 772,888,813	\$ 772,888,813	\$ -
Federal Aid	101,241,403	101,241,403	-
City of Fairfax Tuition	49,573,557	49,573,557	-
Tuition, Fees, and Other	27,450,690	27,450,690	-
Total Receipts	\$ 951,154,463	\$ 951,154,463	\$ -
TRANSFERS IN:			
Combined County General Fund	\$ 2,143,322,211	\$ 2,143,322,211	\$ -
County Transfer - Cable Communications	875,000	875,000	-
Total Transfers In	\$ 2,144,197,211	\$ 2,144,197,211	\$ -
Total Receipts & Transfers	\$ 3,095,351,674	\$ 3,095,351,674	\$ -
Total Funds Available	\$ 3,239,811,216	\$ 3,239,811,216	\$ -
EXPENDITURES:			
School Board Flexibility Reserve	\$ 3,167,116,828	\$ 3,158,442,898	\$ (8,673,930)
	8,000,000	8,000,000	-
Total Expenditures	\$ 3,175,116,828	\$ 3,166,442,898	\$ (8,673,930)
TRANSFERS OUT:			
School Construction Fund	\$ 13,078,444	\$ 13,078,444	\$ -
Grants & Self-Supporting Fund	20,371,245	20,371,245	-
Food and Nutrition Services Fund	9,648,031	9,648,031	-
Adult & Community Education Fund	1,201,537	1,201,537	-
Consolidated County & School Debt Fund	3,473,375	3,473,375	-
Total Transfers Out	\$ 47,772,632	\$ 47,772,632	\$ -
Total Disbursements	\$ 3,222,889,460	\$ 3,214,215,530	\$ (8,673,930)
ENDING BALANCE, JUNE 30	\$ 16,921,756	\$ 25,595,686	\$ 8,673,930
LESS:			
FY 2022 Beginning Balance	\$ 16,921,756	\$ 25,595,686	\$ 8,673,930
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2021 Midyear Revised</u>	<u>FY 2021 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 18,222,849	\$ 18,222,849	\$ -
RESERVES:			
Reserve For Turf Replacement	\$ 1,783,394	\$ 1,783,394	\$ -
Total Reserve	<u>\$ 1,783,394</u>	<u>\$ 1,783,394</u>	<u>\$ -</u>
RECEIPTS:			
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -
TJHSST Tuition - Capital Costs	800,000	800,000	-
Miscellaneous Revenue	306,000	306,000	-
Turf Field Replacement Revenue	377,793	377,793	-
Total Receipts	<u>\$ 181,483,793</u>	<u>\$ 181,483,793</u>	<u>\$ -</u>
AUTHORIZED BUT UNISSUED BONDS	<u>\$ 321,926,933</u>	<u>\$ 321,926,933</u>	<u>\$ -</u>
Total Referendums	<u>\$ 321,926,933</u>	<u>\$ 321,926,933</u>	<u>\$ -</u>
TRANSFERS IN:			
School Operating Fund			
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -
Classroom Equipment	1,215,360	1,215,360	-
Facility Modifications	880,000	880,000	-
Synthetic Turf Field Replacement	983,084	983,084	-
County General Construction and Contributions Fund			
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-
Total Transfers In	<u>\$ 26,178,444</u>	<u>\$ 26,178,444</u>	<u>\$ -</u>
Total Receipts and Transfers	<u>\$ 529,589,170</u>	<u>\$ 529,589,170</u>	<u>\$ -</u>
Total Funds Available	<u>\$ 549,595,414</u>	<u>\$ 549,595,414</u>	<u>\$ -</u>
EXPENDITURES AND COMMITMENTS:			
Expenditures	\$ 225,824,210	\$ 225,824,210	\$ -
Additional Contractual Commitments	321,926,933	321,926,933	-
Total Disbursements	<u>\$ 547,751,142</u>	<u>\$ 547,751,142</u>	<u>\$ -</u>
ENDING BALANCE, JUNE 30	<u>\$ 1,844,271</u>	<u>\$ 1,844,271</u>	<u>\$ -</u>
Less:			
Reserve For Turf Replacement	\$ 1,844,271	\$ 1,844,271	\$ -
Available Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FOOD AND NUTRITION SERVICES FUND STATEMENT

	FY 2021 Midyear <u>Revised</u>	FY 2021 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 6,569,746	\$ 6,569,746	\$ -
RECEIPTS:			
State Aid	\$ 1,844,788	\$ 1,844,788	\$ -
Federal Aid	49,702,687	49,702,687	-
Food Sales	1,244,550	1,244,550	-
Other Revenue	376,277	376,277	-
Total Receipts	\$ 53,168,302	\$ 53,168,302	\$ -
TRANSFERS IN:			
School Operating Fund	\$ 9,648,031	\$ 9,648,031	\$ -
Total Transfers In	\$ 9,648,031	\$ 9,648,031	\$ -
Total Receipts and Transfers	\$ 62,816,333	\$ 62,816,333	\$ -
Total Funds Available	\$ 69,386,079	\$ 69,386,079	\$ -
EXPENDITURES:	\$ 69,386,079	\$ 69,386,079	\$ -
Food and Nutrition Services General Reserve	\$ -	\$ -	\$ -
Total Disbursements	\$ 69,386,079	\$ 69,386,079	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2021 Midyear Revised</u>	<u>FY 2021 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ (224,117)	\$ (224,117)	\$ -
RECEIPTS:			
State Aid	\$ 1,080,364	\$ 1,080,364	\$ -
Federal Aid	2,209,820	2,448,065	238,244
Tuition and Fees	4,033,603	4,033,603	-
Other	102,771	102,771	-
Total Receipts	\$ 7,426,558	\$ 7,664,802	\$ 238,244
TRANSFERS IN:			
School Operating Fund	\$ 1,201,537	\$ 1,201,537	\$ -
Total Transfers In	\$ 1,201,537	\$ 1,201,537	\$ -
Total Receipts and Transfers	\$ 8,628,094	\$ 8,866,339	\$ 238,244
Total Funds Available	\$ 8,403,978	\$ 8,642,222	\$ 238,244
EXPENDITURES:	\$ 8,403,978	\$ 8,642,222	\$ 238,244
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	FY 2021 Midyear <u>Revised</u>	FY 2021 Third Quarter <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, July 1			
Grants	\$ 16,655,014	\$ 16,655,014	-
Summer School	7,440,798	7,440,798	-
Total Beginning Balance	\$ 24,095,812	\$ 24,095,812	\$ -
RECEIPTS:			
Grants			
State Aid	\$ 9,170,038	\$ 9,424,738	\$ 254,700
Federal Aid	58,734,575	58,803,759	69,185
Industry, Foundation, Other	787,699	952,843	165,145
Unallocated Grants	6,000,000	6,000,000	-
Summer School			
State Aid	857,000	857,000	-
Tuition	3,308,550	3,308,550	-
Industry, Foundation, Other	40,000	40,000	-
Total Receipts	\$ 78,897,861	\$ 79,386,891	\$ 489,029
TRANSFERS IN:			
School Operating Fund (Grants)	\$ 12,614,847	\$ 12,614,847	-
School Operating Fund (Summer School)	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	1,886,781	1,886,781	-
Total Transfers In	\$ 22,258,026	\$ 22,258,026	\$ -
Total Funds Available	\$ 125,251,700	\$ 125,740,729	\$ 489,029
EXPENDITURES:			
Grants	\$ 99,848,954	\$ 100,337,983	\$ 489,029
Unallocated Grants	6,000,000	6,000,000	-
Summer School	15,440,447	15,440,447	-
Total Expenditures	\$ 121,289,401	\$ 121,778,430	\$ 489,029
RESERVES:			
Summer School Reserve	\$ 3,962,299	\$ 3,962,299	\$ -
Total Reserves	\$ 3,962,299	\$ 3,962,299	\$ -
Total Disbursements	\$ 125,251,700	\$ 125,740,729	\$ 489,029
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	<u>FY 2021 Midyear Revised</u>	<u>FY 2021 Third Quarter</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 40,560,585	\$ 40,560,585	\$ -
Other Insurance Accrued Liability	5,852,599	5,852,599	-
Allocated Reserves	3,411,104	3,411,104	-
BEGINNING BALANCE, JULY 1	\$ 49,824,288	\$ 49,824,288	\$ -
RECEIPTS:			
Workers' Compensation			
School Operating Fund	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-
Other Insurance			
School Operating Fund	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	200,000	200,000	-
Total Receipts	\$ 15,731,339	\$ 15,731,339	\$ -
Total Funds Available	\$ 65,555,627	\$ 65,555,627	\$ -
EXPENDITURES:			
Workers' Compensation Administration	\$ 679,794	\$ 679,794	\$ -
Workers' Compensation Claims Paid	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,205,000	1,205,000	-
Other Insurance	6,181,750	6,181,750	-
Allocated Reserves	1,905,899	1,905,899	-
Total Expenditures	\$ 19,142,443	\$ 19,142,443	\$ -
ENDING BALANCE, JUNE 30	\$ 46,413,184	\$ 46,413,184	\$ -
Available Ending Balance	\$ 46,413,184	\$ 46,413,184	\$ -
Restricted Reserves			
Workers' Compensation Accrued Liability	\$ 40,560,585	\$ 40,560,585	\$ -
Other Insurance Accrued Liability	5,852,599	5,852,599	-
Allocated Reserves	-	-	-
Total Reserves	\$ 46,413,184	\$ 46,413,184	\$ -

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2021 Midyear Revised</u>	<u>FY 2021 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 101,685,897	\$ 101,685,897	\$ -
RECEIPTS:			
Employer Contributions	\$ 266,937,431	\$ 263,767,395	\$ (3,170,036)
Employee Contributions	79,214,592	78,269,511	(945,081)
Retiree/Other Contributions	59,083,865	59,083,865	-
Interest Income	500,000	500,000	-
Rebates and Subsidies	36,523,767	45,580,089	9,056,322
Subtotal	\$ 442,259,654	\$ 447,200,859	\$ 4,941,205
Flexible Accounts Withholdings	\$ 10,166,924	\$ 10,166,924	\$ -
Total Receipts	\$ 452,426,578	\$ 457,367,783	\$ 4,941,205
Total Funds Available	\$ 554,112,475	\$ 559,053,680	\$ 4,941,205
EXPENDITURES/PAYMENTS:			
Health Benefits Paid	\$ 352,219,157	\$ 354,219,157	\$ 2,000,000
Premiums Paid	75,112,713	75,112,713	-
Claims Incurred but not Reported (IBNR)	16,806,120	16,806,120	-
IBNR Prior Year Credit	(16,275,000)	(16,275,000)	-
Health Administrative Expenses	15,982,123	15,982,123	-
Subtotal	\$ 443,845,113	\$ 445,845,113	\$ 2,000,000
Flexible Accounts Reimbursement	\$ 9,985,349	\$ 9,985,349	\$ -
FSA Administrative Expenses	172,443	172,443	-
Subtotal	\$ 10,157,792	\$ 10,157,792	\$ -
Total Expenditures	\$ 454,002,905	\$ 456,002,905	\$ 2,000,000
ENDING BALANCE, JUNE 30	\$ 100,109,571	\$ 103,050,776	\$ 2,941,205
Less:			
Premium Stabilization Reserve	\$ 100,109,571	\$ 103,050,776	\$ 2,941,205
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

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

	<u>FY 2021 Midyear Revised</u>	<u>FY 2021 Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 2,593,374,917	\$ 2,593,374,917	\$ -
RECEIPTS:			
Contributions	\$ 153,640,543	\$ 153,640,543	\$ -
Investment Income	261,100,000	261,100,000	-
Total Receipts	\$ 414,740,543	\$ 414,740,543	\$ -
Total Funds Available	\$ 3,008,115,460	\$ 3,008,115,460	\$ -
EXPENDITURES	\$ 219,849,097	\$ 219,849,097	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 2,788,266,363</u>	<u>\$ 2,788,266,363</u>	<u>\$ -</u>

SCHOOL OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND STATEMENT

	FY 2021 Midyear <u>Revised</u>	FY 2021 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 155,969,068	\$ 155,969,068	\$ -
REVENUE:			
Employer Contributions	\$ 24,894,000	\$ 24,894,000	\$ -
Net Investment Income	5,000,000	5,000,000	-
Total Revenue	\$ 29,894,000	\$ 29,894,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 185,863,068	\$ 185,863,068	\$ -
EXPENDITURES:			
Benefits Paid	\$ 19,894,000	\$ 19,894,000	\$ -
Administrative Expenses	100,500	100,500	-
Total Expenditures	\$ 19,994,500	\$ 19,994,500	\$ -
ENDING BALANCE, JUNE 30	\$ 165,868,568	\$ 165,868,568	\$ -

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2021**

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

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$3,142,539,350	\$3,166,442,898	\$23,903,548
S31000	School Construction Operating Expenditures	\$384,447,985	\$547,751,142	\$163,303,157
S40000	School Food & Nutrition Services Operating Expenditures	\$90,433,963	\$69,386,079	(\$21,047,884)
S43000	School Adult & Community Education Operating Expenditures	\$8,159,756	\$8,642,222	\$482,466
S50000	School Grants & Self-Supporting Operating Expenditures	\$116,755,120	\$125,740,729	\$8,985,609
S60000	Public Schools Insurance Fund Operating Expenditures	\$19,130,383	\$19,142,443	\$12,060
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$549,625,836	\$559,053,680	\$9,427,845
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$223,817,247	\$219,849,097	(\$3,968,150)
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$19,994,500	\$19,994,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2021 Third Quarter Budget Review, at a regular meeting held on March 18, 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 county Board of Supervisors to amend the FY 2021 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$13,078,444	\$13,078,444	\$0
		S43000	School Adult & Community Education	\$1,201,537	\$1,201,537	\$0
		S50000	School Grants & Self Supporting	\$20,371,245	\$20,371,245	\$0
		C20000	Consolidated Debt Service	\$3,473,375	\$3,473,375	\$0
		S40000	School Food & Nutrition Services	\$0	\$ 9,648,031	\$9,648,031

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 Third Quarter Budget Review, at a regular meeting held on March 18, 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: January 31, 2021

Update for FY 2021 Grants

This report provides the status of competitive grants for FY 2021:

- Competitive grants submitted: \$1.7 million (26 grants)
- Competitive grants awarded: \$0.8 million (21 grants)
- Competitive grants denied: \$0.1 million (3 grants)
- Competitive grants pending: \$0.6 million (2 grants)

This report provides the status of competitive grants awarded in collaboration with The Foundation for Fairfax County Public Schools for FY 2021:

- Competitive grants submitted: \$2.1 million (5 grants)
- Competitive grants awarded: \$0.1 million (3 grants)
- Competitive grants denied: \$0.0 million (0 grants)
- Competitive grants pending: \$2.0 million (2 grants)

The status of FY 2021 entitlement grants is as follows:

- Entitlement grants submitted: \$37.7 million (6 grants)
- Entitlement grants awarded: \$37.9 million (6 grants)
- Entitlement grants pending: \$0.0 million (0 grants)

The status of FY 2021 federal emergency stimulus funding is as follows:

- Federal stimulus grants submitted: \$78.4 million (9 grants)
- Federal stimulus grants awarded: \$76.5 million (9 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 differed from the amount requested.