

**ATTACHMENT A:**  
**ADVERTISEMENT FOR PUBLIC HEARING**

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION  
APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA  
FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2022  
AND ENDING JUNE 30, 2023**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, on Tuesday, August 2, 2022, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2022, and ending June 30, 2023, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on October 11, 2022, at 10:30 a.m. at which time, persons affected may be heard on said resolution.

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

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

The following summarizes the proposed amendments to the FY 2023 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2022 Carryover Review* package, which include these adjustments, was presented to the Board of Supervisors on August 2, 2022, and is available for public inspection online at <https://www.fairfaxcounty.gov/budget/fy-2022-carryover-budget-package>.

**FY 2023 Current Approved Budget Plan**

**Total Expenditures - All Funds**

**\$9,076,955,661**

**Proposed Changes:**

**A. Previously Approved Items**

**General Fund**

**\$70,017,800**

- Encumbered \$46,263,015
- Unencumbered 23,754,785

*FY 2022 Carryover Review*

## Attachment A

<b>Other Funds</b>		\$1,306,861,949
• Capital Construction	\$1,024,592,591	
• Federal/State Grants	272,499,171	
• All Other Funds	9,770,187	
<b>School Funds</b>		\$989,985,323
• School Operating	\$407,433,704	
• School Construction	461,786,085	
• School Food & Nutrition Services	44,831,466	
• School Adult & Community Education	116,892	
• School Grants & Self Supporting	97,027,952	
• School Insurance	5,923,450	
• School Health and Flexible Benefits	(27,234,730)	
• Educational Employees' Retirement	100,504	
<b><i>Subtotal Previously Approved Items in Carryover</i></b>		<b><i>\$2,366,865,072</i></b>
<b>B. Additional Funding Adjustments</b>		
<b>General Fund Impact</b>		
• Administrative Items		\$197,779,956
<b>Other Funds</b>		
• Administrative Items		\$1,368,368,193
• Capital Construction	\$112,793,918	
• Federal/State Grants	44,136,288	
• All Other Funds	1,211,437,987	
<b><i>Subtotal Additional Adjustments</i></b>		<b><i>\$1,566,148,149</i></b>
<b>Total Expenditures in All Funds</b>		<b>\$13,009,968,882</b>
<b><i>Increase from FY 2023 Current Budget Plan</i></b>		<b><i>\$3,933,013,221</i></b>

*The adjustments noted above result in a General Fund balance of \$9,558,224.*

*It should be noted that one FY 2022 Carryover Consideration Items has been requested as of August 1, 2022, including funding in collaboration with Fairfax County Public Schools to address permanent restroom facilities in 15 high school stadiums (\$7.5 million).*

*FY 2022 Carryover Review*

**ATTACHMENT B:**

**MEMO AND ATTACHMENTS I – VII  
TRANSMITTING THE COUNTY’S  
FY 2022 CARRYOVER REVIEW  
WITH APPROPRIATE RESOLUTIONS**



# County of Fairfax, Virginia

ATTACHMENT B

## MEMORANDUM

**DATE:** August 1, 2022

**TO:** Board of Supervisors

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

**SUBJECT:** FY 2022 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2022 Carryover Package. The document includes the following attachments for your information:

- |                |   |
|----------------|---|
| Attachment I   | A General Fund Statement including revenue and expenditures, as well as a summary reflecting expenditures by fund   |
| Attachment II  | A summary of General Fund receipt variances by category   |
| Attachment III | A summary of significant General Fund expenditure variances by agency   |
| Attachment IV  | An explanation of General Fund Unencumbered Carryover   |
| Attachment V   | A detailed description of new and unexpended federal/state grants, as well as anticipated revenues associated with those grants that are recommended for appropriation in FY 2023   |
| Attachment VI  | A detailed description of significant changes in Other Funds  |
| Attachment VII | Supplemental Appropriation Resolution AS 22288 and AS 23009 and Fiscal Planning Resolution AS 23900 providing for the appropriation of outstanding encumbrances and unspent balances for federal/state grants, as well as prior commitments of the Board of Supervisors, such as unspent capital project balances |

The Code of Virginia requires that the Board of Supervisors hold a public hearing prior to the adoption of amendments to the current year budget when potential appropriation increases are greater than 1.0 percent of expenditures. In addition, the Code requires that the Board advertise a synopsis of the proposed changes. Since the *FY 2022 Carryover Review* recommends changes to the FY 2023 Adopted Budget Plan over this limit, Board action on the Carryover Review has been scheduled at the same time as the public hearing on October 11, 2022.

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703-324-2531, TTY 711, Fax 703-324-3956  
[www.fairfaxcounty.gov](http://www.fairfaxcounty.gov)

### **FY 2022 Carryover Summary**

The *FY 2022 Carryover Review* includes recommendations based on prior County commitments, Board of Supervisors priorities, and other critical requirements. These recommendations also include the carryforward of unspent federal stimulus funds received through the America Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).

The County received \$200.24 million from the CARES Coronavirus Relief Fund in FY 2020. Of the total, \$186.03 million was expended in FY 2020 and FY 2021, with the balance of \$14.21 million carried forward into FY 2022. The remaining balance of \$14.21 million was expended in FY 2022, and no balance will be carried forward into FY 2023.

The County received \$111.45 million in funding through the ARPA Coronavirus State and Local Fiscal Recovery Funds in FY 2021. A second tranche of \$111.45 million was received in FY 2022, bringing total funding to \$222.89 million. Of the total, \$36.67 million was expended during FY 2022. The remaining balance of \$186.22 million will be carried forward into FY 2023.

Both the CRF and the CSLFRF revenues and expenses are included in the County's General Fund (although they are tracked separately in the County's financial system), thus schedules included in the *FY 2022 Carryover Review* – such as the General Fund statement – reflect these federal stimulus funds in addition to County funds. The table below reflects balances for the General Fund, the Coronavirus Relief Funds, and the Coronavirus State and Local Fiscal Recovery Funds.

**General Fund and Federal Stimulus Balances**  
(in millions)

	<b>General Fund</b>	<b>CARES Coronavirus Relief Fund</b>	<b>ARPA Coronavirus State and Local Fiscal Recovery Funds</b>	<b>Total</b>
Revised Expenditure Budget	\$1,734.17	\$14.21	\$111.45	\$1,859.83
Actual Expenditures	\$1,603.08	\$14.21	\$36.67	\$1,653.96
<b>Expenditure Balance</b>	<b>\$131.09</b>	<b>\$0.00</b>	<b>\$74.77</b>	<b>\$205.87</b>
Revised Revenue Budget	\$4,561.89	\$0.00	\$0.00	\$4,561.89
Actual Revenues	\$4,630.41	\$0.00	\$111.45	\$4,741.85
<b>Revenue Balance</b>	<b>\$68.52</b>	<b>\$0.00</b>	<b>\$111.45</b>	<b>\$179.96</b>
<b>TOTAL AVAILABLE BALANCE</b>	<b>\$199.61</b>	<b>\$0.00</b>	<b>\$186.22</b>	<b>\$385.83</b>

The carryover of the balance in the Coronavirus State and Local Fiscal Recovery Fund is included as an Administrative Adjustment, as it is necessary to reappropriate the balance of this fund to allow for spending during FY 2023. Otherwise, adjustments included in this package are focused on balances excluding the federal stimulus funds, which net to \$199.61 million. The *FY 2022 Carryover Review* recommends allocations of \$190.05 million (excluding the carryforward of federal stimulus funds), resulting in an available balance for the Board's consideration of \$9.56 million.

A brief summary of the recommendation included in the *FY 2022 Carryover Review* follows.

**FY 2022 Carryover Review Recommended Adjustments**  
(in millions)

	Positions	General Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
<b>Available Balance</b>		<b>\$199.61</b>	<b>\$186.22</b>	<b>\$385.83</b>
<b>FY 2022 Commitments (\$73.57 million)</b>				
Outstanding Encumbered Obligations		(\$46.26)	--	(\$46.26)
Outstanding Unencumbered Obligations		(\$23.75)	--	(\$23.75)
Associated Reserve Adjustments		(\$3.56)	--	(\$3.56)
<b>Balance after FY 2022 Commitments</b>		<b>\$126.04</b>	<b>\$186.22</b>	<b>\$312.26</b>
<b>Allocations for Reserves/Capital (\$69.72 million)</b>				
30% of Balance to Infrastructure Sinking Reserve Fund		(\$37.81)	--	(\$37.81)
20% of Balance to Bicycle and Pedestrian Access		(\$25.21)	--	(\$25.21)
Associated Reserve Adjustments		(\$6.70)	--	(\$6.70)
<b>Balance after Allocations for Reserves/Capital</b>		<b>\$56.32</b>	<b>\$186.22</b>	<b>\$242.54</b>
<b>Other Requirements* (\$232.98 million, 30 positions)</b>				
ARPA Coronavirus State and Local Fiscal Recovery Funds Balances		--	(\$186.22)	(\$186.22)
Net Revenue Adjustments		\$32.90	--	\$32.90
Construction Escalation Reserve		(\$15.00)	--	(\$15.00)
IT Project Investment		(\$10.73)	--	(\$10.73)
Environmental Energy Initiatives		(\$6.50)	--	(\$6.50)
Park Authority CIP Projects		(\$5.00)	--	(\$5.00)
Historic Courthouse		(\$4.80)	--	(\$4.80)
Space Realignment		(\$4.00)	--	(\$4.00)
Utilities Increases		(\$3.52)	--	(\$3.52)
Original Mount Vernon High School Childcare Center		(\$3.50)	--	(\$3.50)
Emergency Systems Failures		(\$3.00)	--	(\$3.00)
Hybla Valley Community Center		(\$3.00)	--	(\$3.00)
Network Infrastructure Replacement		(\$2.50)	--	(\$2.50)
Tysons Anchor Organization		(\$2.50)	--	(\$2.50)
Executive and Managerial Benchmark Compensation Study Adjustments		(\$2.04)	--	(\$2.04)
Electric Vehicles and Charging Stations		(\$2.00)	--	(\$2.00)
South County Animal Shelter	27	(\$1.93)	--	(\$1.93)
LED Streetlight Conversion		(\$1.82)	--	(\$1.82)
Patrick Henry Shelter		(\$1.51)	--	(\$1.51)
Contract Rate Increase for FASTRAN Human Services Transportation Program		(\$1.24)	--	(\$1.24)
Tysons Community Center		(\$1.00)	--	(\$1.00)
Transfer to New LDS Fund		(\$0.90)	--	(\$0.90)
Workhouse Buildings Improvements		(\$0.75)	--	(\$0.75)
Developer Defaults		(\$0.66)	--	(\$0.66)
Community Labor Force Landscaping		(\$0.62)	--	(\$0.62)
General District Court Agency Leadership	2	(\$0.38)	--	(\$0.38)
Replacement Capital Equipment		(\$0.38)	--	(\$0.38)
Business Investment Digital Marketing Campaign		(\$0.37)	--	(\$0.37)

	Positions	General Fund	ARPA Coronavirus State and Local Fiscal Recovery Funds	Total
Election Officer Stipends		(\$0.34)	--	(\$0.34)
Warehouse Operations		(\$0.30)	--	(\$0.30)
Build-Out Costs for Springfield Center Without Walls		(\$0.25)	--	(\$0.25)
Justice Park		(\$0.18)	--	(\$0.18)
Planning Initiatives		(\$0.15)	--	(\$0.15)
Employee Commuter Benefits		(\$0.10)	--	(\$0.10)
Tuition Assistance Program		(\$0.10)	--	(\$0.10)
Appropriation of Zoning Violation Revenue		(\$0.08)	--	(\$0.08)
LDS Proffer Coordinator	1	\$0.00	--	\$0.00
Office of the Sheriff Savings		\$1.00	--	\$1.00
Fairfax-Falls Church Community Services Board Savings		\$10.00	--	\$10.00
Associated Reserve Adjustments		(\$9.53)	--	(\$9.53)
<b>Net Available for One-Time Requirements</b>	<b>30</b>	<b>\$9.56</b>	<b>\$0.00</b>	<b>\$9.56</b>

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

### **FY 2022 Year-End Summary**

FY 2022 General Fund Revenues and Transfers In were \$4.77 billion, an increase of \$179.96 million, or 3.92 percent, over the *FY 2022 Revised Budget Plan* estimate. Of the increase, \$111.45 million is unbudgeted federal stimulus revenue from the American Rescue Plan Act (ARPA) that the County received at the end of FY 2022. The remaining increase of \$68.52 million is primarily the result of higher-than-expected Property Tax receipts, Other Local Taxes, Permits, Fees, and Regulatory Licenses, Revenue from the Use of Money and Property, Charges for Services, and Recovered Costs/Other Revenue. Projecting revenues during FY 2022 continued to be a challenge as many of the County's revenue streams recovered, while others were still negatively impacted by the effects of the pandemic. Excluding the one-time federal stimulus received in FY 2022, the revenue variance compared to the *FY 2022 Revised Budget Plan* estimate was 1.50 percent. More detail on FY 2022 Revenue Variances may be found in Attachment II.

In addition, County agencies realized disbursement balances as a result of continuing close management of agency spending and as many agencies continued to experience prolonged vacancy levels. Total disbursements were below *FY 2022 Revised Budget Plan* projections by \$205.87 million, or 4.21 percent. Excluding CARES Coronavirus Relief Funds and ARPA Coronavirus State and Local Fiscal Recovery Funds, the disbursement variance was \$131.09 million, or 2.75 percent. It should be noted that disbursements include budgeted transfers to other funds. When looking solely at agency direct expenditures, the FY 2022 variance was \$131.09 million, or 7.56 percent. More detailed information on FY 2022 General Fund Expenditure Variances is included in Attachment III. Included in this balance are funds required for both encumbered and unencumbered items. Encumbered carryover includes legally obligated funding for items/services for which final financial processing has not been completed. Unencumbered carryover includes funding for items previously approved but not purchased based on timing or other issues.

### **FY 2022 Carryover Review**



As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$312.26 million, or 6.39 percent of the total County General Fund budget. Excluding CARES Coronavirus Relief Funds and ARPA Coronavirus State and Local Fiscal Recovery Funds, the net balance is \$126.04 million, or 2.65 percent of the total budget.

### **Carryover Actions**

Allocation of the \$126.04 million balance is used to meet Board policy for contributions to reserves and capital and to fund requirements identified subsequent to the adoption of the FY 2023 budget or deferred as part of the FY 2023 budget development. Recommendations included in the *FY 2022 Carryover Review* allocate \$116.48 million of this balance, and result in an available General Fund balance of \$9.56 million.

#### **Allocations for Reserves/Capital (\$69.72 million, including \$6.70 million in associated reserve adj.)**

Consistent with the Board's policies on funding the County's Infrastructure Sinking Reserve Fund and the staff recommendation, discussed as part of the December 14, 2021 Transportation Committee meeting, to utilize balances for Bicycle and Pedestrian Access, Carryover contributions have been calculated based on available balances after outstanding encumbered and unencumbered commitments.

The County's policy has been to allocate 40 percent of the balance to reserves in order to allow the County to make progress towards its target reserve level of 10 percent of General Fund disbursements. Due to the County's progress in increasing its reserve levels in prior years, this allocation is not required as pre-Carryover reserve levels slightly exceed the target of 10 percent. It is important to note, however, that all Carryover adjustments included in this package have been accompanied with reserve contributions to allow the reserves to remain at the targeted level. As a result, total contributions to reserves at Carryover total \$19.79 million and results in total reserves of 10 percent, including the Managed Reserve at 4 percent, the Revenue Stabilization Reserve at 5 percent, and the Economic Opportunity Reserve at 1 percent.

Of the \$126.04 million balance, 30 percent, or \$37.81 million, is allocated for the Capital Sinking Fund and reflects an increased allocation consistent with the recommendation from the Joint County/Schools Capital Improvement Program (CIP) Committee. The capital sinking funds are recommended to be allocated as follows: 45 percent for the Facilities Management Department, 25 percent for the Fairfax County Public Schools, 15 percent for Parks, 7 percent for walkways, 5 percent for County-maintained roads and service drives, and 3 percent for revitalization area improvements. This allocation was developed to accommodate the inclusion of FCPS in the funding allocation, while maintaining the approximate amount dedicated to each County program area in the past. This allocation results in the following funding amounts: \$17,015,961 for FMD, \$9,453,312 for FCPS, \$5,671,987 for Parks, \$2,646,927 for Walkways, \$1,890,662 for County-Owned Roads, and \$1,134,397 for Revitalization. The Capital Sinking Fund will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park Authority facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

In addition, 20 percent of the balance, or \$25.21 million, is allocated to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100 million over approximately six years through FY 2027. This allocation of \$25.21 million, combined with funding of \$5 million approved for this program as part of the *FY 2022 Mid-Year Review*, results in total funding of \$30.21 million towards the \$100 million target.

### ***FY 2022 Carryover Review***

**Other Adjustments (\$232.98 million, including \$9.53 million in associated reserve adjustments)**

Finally, there are a number of other General Fund adjustments that are recommended as part of the package. These include required adjustments to carryforward the balance of federal stimulus funds, adjustments to FY 2023 revenue estimates, funding to accommodate inflationary pressures on County operations, new positions necessary to staff the new South County Animal Shelter, and investments in Board priorities such as the County's environmental and energy initiatives, early childcare, and support for County employees. Investments are included for the County's IT and capital infrastructure needs, including funding which was unable to be included in the current year baseline budget and was deferred to quarterly reviews, as has been done in prior years.

The adjustments listed below represent highlighted recommendations but are not all-inclusive. The Administrative Adjustments section, which is included later in this memo, lists all General Fund adjustments included in the *FY 2022 Carryover Review*.

**Carryforward of Federal Stimulus Funds**

The largest adjustment included in this package is related to the carryforward of unexpended ARPA Coronavirus State and Local Fiscal Recovery Funds. Of the total funding of \$222.89 million received, \$36.67 million was expended during FY 2022. The remaining balance of \$186.22 million will be carried forward to allow the County to continue to spend against the funds. These funds must be encumbered by December 31, 2024 and expended by December 31, 2026.

It should also be noted that, as part of unencumbered adjustments included in this package, funding of \$22.24 million is included to reappropriate balances from the Reserve for the Coronavirus Pandemic. The Reserve for Coronavirus Pandemic was originally established as part of the *FY 2020 Third Quarter Review* in order to provide immediate response to the pandemic. The majority of these funds are unallocated and are available to supplement federal stimulus dollars.

**Investments in Board Priorities**

Funds available as part of the *FY 2022 Carryover Review* are recommended to be utilized to support County employee pay and benefits and to be used for investments towards the County's environmental, early childhood education, and economic development initiatives.

- Funding of \$2.58 is included for adjustments to employee pay, benefits and stipends. These adjustments follow other recent efforts to improve employee retention and recruitment, including accelerating benchmark regrades to February 2022, hiring incentives for hard to fill classifications, funding of the full FY 2023 compensation program, and implementing an additional step for eligible uniformed employees in July 2022. Adjustments recommended as part of Carryover include:
  - \$2.04 million to support the pay adjustments associated with the Executive and Managerial Benchmark Compensation Study. The study, which was presented to the Board at its July 26 Personnel and Reorganization Committee meeting, marks the first comprehensive review of pay ranges for these positions since 2009.
  - \$0.10 million to increase the monthly maximum subsidy of the Employee Commuter Benefits Program to bring it in line with the benefits available to federal government employees. This program provides a benefit to eligible County employees and encourages the use of transit or vanpools instead of single-occupant vehicle travel for trips to and from work.

- \$0.10 million to increase the maximum annual reimbursement amount from \$1,600 to \$2,000 per employee in the Tuition Assistance Program (TAP).
- \$0.34 million to increase Election Officer stipends that have not increased since 2013. This increase is needed to address recruitment and retention issues, equity, and other challenges associated with maintaining a qualified group of election officers.
- Funding of \$10.32 million is included for continued support of the County’s environmental and energy strategies. This includes:
  - \$6.50 million to support energy initiatives. Of this total, \$4.50 million will support building energy improvements recommended by Energy Service Companies (ESCOs). These improvements support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). The remaining \$2.00 million will support the County’s renewable energy strategies as outlined in the Operational Energy Strategy (OES). Funding will support solar and/or renewable energy installations identified by either ESCOs or by the Office of Capital Facilities at several sites.
  - \$2.00 million to support Electric Vehicles and Charging Stations at County facilities. This program supports the transition of the County’s fleet electrification targets as stated in the Operational Energy Strategy (OES). EV charging stations at a total of 43 parking spaces were installed by May 2022 at five County parking garages. Before the end of 2022, newly installed EV stations are anticipated to be completed at an additional 91 parking spaces at County parking garages and surface lots.
  - \$1.82 million for the fourth year of the five-year LED streetlight conversion plan, with a goal to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to Light Emitting Diodes (LED) streetlights. Over 27,000 streetlights have been converted throughout the County to date.
- Funding of \$3.50 million is included to support an expanded Childcare Center at the site of the Original Mount Vernon High School (OMVHS) redevelopment project. This additional funding will provide for childcare space to support affordable, high quality, full-time early childhood services for children ages birth to five, including children whose families live with moderate incomes. The original project included childcare support for 86 children; however this additional funding will allow for an expansion to accommodate a total of 172 children to meet the County priority and demand for childcare in the surrounding community.
- Funding of \$2.50 million is included to provide initial funding to establish the Tysons Anchor Organization, a new nonprofit community organization designed to serve as a catalyst for the transformation of Tysons into an inclusive, vibrant, and globally attractive urban center.

### *Inflationary Pressures*

Several adjustments have been included as part of the *FY 2022 Carryover Review* to accommodate projected cost increases due to inflationary pressures, including \$3.52 million based on notification of impending rate increases from the County’s electricity and natural gas providers and \$1.24 million to support significant contract rate increase costs for the FASTRAN Human Services Transportation program following renegotiation of drivers’ hourly wages. An increase of \$15.00 million is also included for the construction escalation reserve, as project costs continue to increase due to inflation and disruptions to global supply chains for most basic raw materials. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 percent higher than the previously approved budget.

### ***FY 2022 Carryover Review***

Support for the Park Authority

Continuing the County's strong support for the Parks system, adjustments are recommended that will bolster Parks capital construction and maintenance. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum. In addition, the Park Authority is experiencing inflation and project cost escalation on existing projects. Funding of \$5.00 million is included to help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. Staff is continuing to work with the Park Authority with Capital Program planning and will be coming to the Board in the fall with future recommendations, which are likely to include utilizing federal stimulus funds. Funding of \$0.38 million is also included to replace capital equipment necessary to support various construction and maintenance tasks that serve park properties throughout the County. Finally, funding of \$0.18 million is included for invasives clean up and construction of a picnic shelter at Justice Park. Justice Park was created in 1961 and is the only local park of its size and type in the Bailey's Crossroads / Seven Corners area. The park serves a densely populated area that also has some of the highest socioeconomic needs in the County.

New Facilities (Operations and Capital)/Facility Improvements

Multiple adjustments are included to support improvements at County facilities, construction of new facilities, and partial-year operations at new facilities that are anticipated to open during FY 2023. These include:

- \$4.80 million to support the demolition of the two 1950's Historic Courthouse wings at the rear of the building and the associated site work. The rear of the Historic Courthouse will be restored to its pre-1950 appearance when these appendages are removed. Funding will also be used for masonry repairs for the entire building.
- \$3.00 million to support design for the Hybla Valley Community Center project. This initial design funding will support renovations and long-term facility enhancements including the community center, a childcare center, an athletic field, and associated site improvements. When complete, the Center will provide recreation, youth programs, and other equitable, accessible, and effective resources for the community. Funding for the construction phase of the project will be requested at a future budget cycle once the full scope is determined.
- \$1.93 million and 27/27.0 FTE new positions to fully staff the South County Animal Shelter. The shelter is anticipated to open in May 2023 and will provide rabies clinics, pet adoptions, spay and neuter services, wildlife education, and a volunteer program in the southern part of Fairfax County.
- \$1.51 million to support the Patrick Henry Family Shelter as construction begins in fall 2023. This funding will support the nonprofit operator, shelter unit rent during construction of the new facility, maintenance, repairs, and one-time expenses for moving and furnishings.
- \$1.00 million to support the Tysons Community Center project, which is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), the Department of Public Works and Environmental Services (DPWES) and a private developer. It is anticipated that the design and construction of the Community Center will be financed with Economic Development Authority (EDA) bonds.
- \$0.75 million to support historic preservation and renovations for adaptive reuse of two buildings at the Workhouse Campus. The County is marketing these buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus.

- \$0.25 million to support construction and build-out costs for a newly leased facility in Springfield that will be dedicated space to operate Center Without Walls under the existing parameters of the program. The programming at Center Without Walls is coordinated by participant volunteers in partnership with staff from the Department of Neighborhood and Community Services to allow older adults to participate in health and wellness activities such as tai chi, Zumba, line dancing, and yoga while engaging with others.

### IT Investments

Consistent with actions taken in prior years, funding for Information Technology (IT) projects was not included in the FY 2023 Adopted Budget Plan and was anticipated to be funded utilizing balances at quarterly reviews. IT project funding of \$10.73 million in this package includes \$5.23 million for projects identified through IT project review meetings, \$5.00 million for the Office of Elections as the first year in a multiyear strategy for the replacement of voting machines, and \$0.50 million for the E-summons program.

In addition, funding of \$2.50 million is included for the upgrade of network switches and uninterruptable power supplies. Over 150 network switches are either past their end of life or approaching it and require replacement to maintain connectivity throughout the County network. This funding will support the replacement of these critical components and expand deployment of uninterruptable power supplies to additional county sites.

### Efficiencies and Savings

The *FY 2022 Carryover Review* includes two adjustments to recognize one-time and recurring savings in County agencies. One-time savings of \$10 million in the Fairfax-Falls Church Community Services Board will be returned to the General Fund in FY 2023. The CSB continues to have significant challenges hiring and retaining staff, and has implemented multiple initiatives, such as sign-on bonuses for difficult to fill positions, virtual interview processes to maintain a ready pool of candidates, and employee surveys for departing staff, to help mitigate the ongoing attrition. Over the past several years, the CSB has also redesigned programming that has led to significant savings in various programs such as Assisted Community Residential Services, which has allowed the agency to redirect savings to other areas in most need. In addition, non-County revenues increased 10.3 percent. As a result, one-time savings are available to support other needs, and the unreserved balance remaining in the CSB is sufficient to address any unforeseen issues in the coming year.

In addition, a reduction of \$1,000,000 in the Office of the Sheriff reflects savings based on efficiencies and a historically smaller inmate population. This recurring reduction will help offset increased costs in the Facilities Management Department as a result of suspending the Community Labor Force program and in the General District Court as the agency transitions from State to County leadership.

All General Fund adjustments are detailed in the Administrative Adjustments section later in this letter. Additional adjustments may be recommended as part of the *FY 2023 Third Quarter Review*, as necessary.

### Position Adjustments

A total of 30 net new positions are recommended to be established as part of the *FY 2022 Carryover Review*. The majority of these positions – 27 in total – are included in the Department of Animal Sheltering to fully staff the South County Animal Shelter, which is anticipated to open in May 2023. An additional 2 positions are included in the General District Court to establish a Director of Courts Services and a Management Analyst to facilitate the transition from a State-led department to a County-led department. This change will be similar to how the Juvenile and Domestic Relations District Court (JDRDC) is

structured in terms of the relationship between the State and the County. Finally, 1 new position is included in Land Development Services to support proffer coordination among development agencies.

### **Reserves**

Over the past several years, the Board has consistently demonstrated its commitment to increasing the County's reserve levels from the previous target of 5 percent of General Fund disbursements to the new target of 10 percent. The *FY 2022 Carryover Review* includes total reserve contributions of \$19.79 million, which maintain the Revenue Stabilization Reserve, Managed Reserve, and Economic Opportunity Reserves at their new target levels of 5 percent, 4 percent, and 1 percent of General Fund disbursements. The combined balance of the three reserves as a result of the adjustments included in the *FY 2022 Carryover Review* is 10 percent of General Fund disbursements, excluding one-time disbursements related to the ARPA State and Local Fiscal Recovery Funds.

### **FY 2022 Audit Adjustments**

As the Board is aware, the financial audit of FY 2022 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2022 Comprehensive Annual Financial Report and in the audit package that is presented for the Board's approval as part of the *FY 2023 Third Quarter Review*.

### **Other Funds Adjustments**

Attachment VI of the *FY 2022 Carryover Review* details changes in other funds, including those which do not have a General Fund impact. This attachment includes a review of the FY 2022 fund expenditure and revenue variances and notes changes in FY 2023 expenditures. It should be noted that three funds exceeded their expenditure authority in FY 2022, including Fund 73010, Uniformed Retirement Trust, by \$689,597 due to higher than budgeted benefit payments to retirees, Fund 73020, Police Retirement Trust, by \$839,905 due to higher than budgeted benefit payments to retirees, and Fund S71100, Public School OPEB Trust, by \$17,389 due to higher than budgeted administrative expenses and benefits paid. Supplemental Appropriation Resolution AS 22288 for FY 2022 is included in Attachment VI to reflect these increases.

## **Carryover Administrative Adjustments**

The *FY 2022 Carryover Review* includes net General Fund administrative adjustments and associated reserve adjustments totaling \$302.70 million. These adjustments are divided into two categories – Allocations for Reserves/Capital and All Other Requirements – and include the following:

### **ALLOCATIONS FOR RESERVES/CAPITAL**

***\$69.72 million, including \$63.02 million in reserve/capital contributions and \$6.70 million in associated reserve adjustments***

#### **Capital Sinking Fund**

		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	\$11,343,973
Fund 30020, Infrastructure Replacement and Upgrades	FY 2023 General Fund Transfer	\$17,015,961
Fund S31000, Public School Construction	FY 2023 General Fund Transfer	<u>\$9,453,312</u>
	<b>Net Cost</b>	<b>\$37,813,246</b>

The General Fund Transfer to capital funds is increased by a total of \$37,813,246 in accordance with revised recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was first established as a new budgetary mechanism for funding infrastructure replacement and upgrade

### ***FY 2022 Carryover Review***

requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$37,813,246 represents 30 percent and is allocated to separate Capital Sinking Fund projects.

The allocation formula has also been adjusted to accommodate the inclusion of FCPS. The distribution of capital sinking funds is recommended as follows: 45 percent for Facilities Management Department (FMD), 25 percent for FCPS, 15 percent for the Park Authority, 7 percent for walkways, 5 percent for County maintained roads and service drives, and 3 percent for revitalization area improvements. This allocation was developed to accommodate FCPS, while maintaining the approximate amount dedicated to each County program area in the past. The specific allocation includes: \$17,015,961 for FMD, \$9,453,312 for FCPS, \$5,671,987 for Parks, \$2,646,927 for Walkways, \$1,890,662 for County-Owned Roads, and \$1,134,397 for Revitalization.

Each agency maintains a prioritized list of needed infrastructure replacement and upgrade projects and reviews that list periodically throughout the year. Once the Board approves the allocation of the Sinking Fund at the Carryover Review, funds become available for prioritized projects. The Sinking Fund is dedicated to projects that are capital in nature and considered an asset improvement. Sinking Fund dollars are not used for preventative maintenance, cleaning, debris removal or snow removal which are more operational in nature. In anticipation of the *FY 2022 Carryover Review* Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes the of the following major projects: building envelop repairs to the Courthouse and Herry Building; replacement of the Air Handling Unit at the Pennino Building; replacement of the generator at the Adult Detention Center; HVAC replacement at the Woodrow Wilson Library; and waterproofing and concrete repairs at the Government Center. The Park Authority continues to implement projects based on condition assessments, priority ranking and specific selection criteria. Projects are proposed at parks throughout the County and include playground repairs, trail and pedestrian bridge reinvestment, tennis and basketball court repairs, and parking lot repairs. A condition inventory and assessment were completed for County-owned walkways and roads in 2013 and 2015 respectively and Sinking Fund projects will continue to be implemented in priority order. In addition, many pedestrian bridges are deteriorating and are being repaired using Sinking Fund dollars. Finally, Revitalization area funding will continue to aide in reinvestment projects designed to enhance the appearance, functionality, and sustainability of the pedestrian environment in Commercial Revitalization Districts.

### **Bicycle and Pedestrian Access**

Fund 30050, Transportation Improvements

### **NON-RECURRING**

FY 2023 General Fund Transfer \$25,208,830

**Net Cost \$25,208,830**

The General Fund transfer to Fund 30050, Transportation Improvements, is increased by \$25,208,830 to continue to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100 million over approximately six years through FY 2027. At the December 14, 2021, Transportation Committee meeting, staff recommended setting aside a percentage of year-end balances. Based on prior year-end balances, 20 percent is estimated to generate over \$80 million

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in six years. Funding of \$5 million was approved for this Program as part of the *FY 2022 Mid-Year Review* and funding of \$25,208,830 is included for FY 2023 based on 20 percent of FY 2022 year-end balances.

## **OTHER REQUIREMENTS**

***\$232.98 million, including \$223.45 million in adjustments and \$9.53 million in associated reserve adjustments***

### **ARPA CSLFRF Fund**

Agency 87, Unclassified Administrative Expenses

### **NON-RECURRING**

FY 2023 Expenditure \$186,221,010

**Net Cost \$186,221,010**

Funding of \$186,221,010 is required to recognize the second tranche of funding totaling \$111,447,319 from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) as well as to re-appropriate the balance of \$74,773,691 associated with the first tranche of funding from the ARPA Fiscal Recovery Fund. The ARPA Fiscal Recovery Fund gives broad flexibility in how funding can be used. This includes supporting the public health response, including services to address behavioral healthcare needs; providing housing, food, and job training assistance to workers and families; supporting small businesses and impacted sectors that have suffered negative economic impacts of the pandemic; supporting communities disproportionately impacted by the pandemic, through housing, education, and childcare assistance; and providing for replacement of lost revenue by state, local or tribal governments. Staff continues to submit reports to the Board of Supervisors regarding utilization of the funds and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

### **Increase in Revenue from the Commonwealth and Investment Interest**

Fund 10001, General Fund

### **NON-RECURRING**

FY 2023 Revenue \$32,902,710

**Net Cost (\$32,902,710)**

FY 2023 General Fund revenues are recommended to increase a total of \$32,902,710, including an increase of \$6,337,107 in Revenue from the Commonwealth and an increase of \$26,565,603 in Investment Interest revenue.

Typically, revenue adjustments as a result of the adopted state budget are considered as part of the Add-on package for inclusion in the County's adopted budget. This year, the General Assembly adjourned in March without completing the state budget for the new biennium. Later, it reconvened in a Special Session and a conference report was approved in early June. As a result of these state budget actions, there is a projected increase for HB 599 funding (State Aid to Localities with Police Departments), as well as projected increases in Compensation Board state reimbursements for constitutional officers and their employees, based on a 5 percent compensation increase, effective August 1, 2022.

The County's FY 2023 Adopted Budget Plan estimate for Investment Interest revenue did not account for interest rate increases by the Federal Reserve to rein in inflation. The yield assumed in the adopted budget was 0.60 percent. The FY 2023 Add-on package noted that adjustments to the estimate were likely to be included as part of the *FY 2022 Carryover Review* to reflect the Fed's actions. Currently, the Fed funds rate is at 2.50 percent, with more rate increases expected throughout the year. As a result, it is projected that the County will be able to earn a higher yield on its investment portfolio compared to the level assumed in the adopted budget. The revised estimate for Investment Interest revenue reflects an increase of \$26,565,603 and is based on a projected yield of 1.5 percent.

Other FY 2023 revenue categories such as Sales Tax, Business, Professional and Occupational License Tax, Transient Occupancy Tax, Recordation and Deed of Conveyance taxes will be closely monitored and the impact of economic conditions, including inflation, consumer confidence, and interest rates among

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others, will be evaluated once several months of actual revenue collections information is available. Any necessary FY 2023 revenue adjustments will be made as part of the fall 2022 revenue review or during the *FY 2023 Third Quarter Review*.

### **Construction Escalation Reserve**

### **NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	\$7,500,000
Fund 30070, Public Safety Construction	FY 2023 General Fund Transfer	<u>\$7,500,000</u>
	<b>Net Cost</b>	<b>\$15,000,000</b>

The General Fund transfers to Fund 30010, General Construction and Contributions, and Fund 30070, Public Safety Construction, are increased \$7,500,000 each for a total of \$15,000,000 to support current experience with construction project cost escalation. Project costs have been increasing due to inflation and disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 percent higher than the previously approved budget. In addition to the market escalation, construction cost increases include updated requirements to achieve the Board of Supervisors adopted Operational Energy Strategy and Prevailing Wage Ordinance.

### **IT Project Investment**

### **NON-RECURRING**

Fund 10040, IT Projects	FY 2023 General Fund Transfer	<u>\$10,725,000</u>
	<b>Net Cost</b>	<b>\$10,725,000</b>

The General Fund transfer to Fund 10040, IT Projects, is increased by \$10,725,000 to support the funding of continuing and new IT projects. As indicated in the FY 2023 Adopted Budget Plan, no General Fund support of IT projects was included in the FY 2023 budget proposal, consistent with the strategy employed in recent years to use one-time funds at Third Quarter and Carryover to support these initiatives. Included in the \$10,725,000 is \$5,225,000 for projects identified through the IT project review meetings, \$5,000,000 for the Office of Elections as year one in a multiyear strategy for the replacement of voting machines, and \$500,000 for the E-summons program that has been realizing declining revenue since the pandemic. More detail regarding these projects is included in the Other Funds Detail write-up on page 82 of this package.

### **Environmental Energy Initiatives**

### **NON-RECURRING**

Fund 30015, Environmental and Energy Programs	FY 2023 General Fund Transfer	<u>\$6,500,000</u>
	<b>Net Cost</b>	<b>\$6,500,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$6,500,000 to support energy initiatives. Funding of \$4,500,000 will support building energy improvements recommended by Energy Service Companies (ESCOs). These improvements support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). The OES targets include decreasing energy use 25 percent by 2030, and 50 percent by 2040, as compared to the FY 2018 baseline. Currently there are four Investment Grade Audits (IGAs) underway that will identify recommended energy improvements at County facilities. Increased funding will ensure that the improvements identified in the IGAs can proceed and that additional IGAs can be conducted, and appropriate energy improvements can begin. Funding of \$2,000,000 will support the County's renewable energy strategies as outlined in the Operational Energy Strategy (OES). Funding will support solar and/or renewable energy installations identified by either ESCOs or by the Office of Capital Facilities at several sites. Currently, a solar panel system at the Sully Community Center is in final design, with installation expected to be complete by fall

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2022. Conceptual design is underway at the Reston and Woodlawn Fire Stations, with completion of solar panel installation anticipated by winter 2023. The Pender Office Building and I-66 Transfer Station are also being considered for solar panel installations. General Fund support is needed to proceed with improvements which may not be able to be absorbed in existing renovation projects or are located at facilities not currently being renovated.

### **Park Authority CIP Projects**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> <u>\$5,000,000</u>
	<b>Net Cost</b>	<b>\$5,000,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$5,000,000 to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority has experienced project delays, contributing to a backlog of unsold bonds. The recently approved increase in the annual bond sale limit from \$300 million to \$400 million will help to alleviate pressure in the Bond Program but is expected to take several years. As directed by the Board, staff has been working with the Park Authority to appropriately size annual bond sales to address the current backlog and to develop future bond referendum proposals that address needs and conform to the County's overall limitations. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum. In addition, the Park Authority is experiencing inflation and project cost escalation on existing projects. Funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. Staff is continuing to work with the Park Authority with Capital Program planning and will be coming to the Board in the fall with future recommendations, which are likely to include utilizing federal stimulus funds.

### **Historic Courthouse**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> <u>\$4,800,000</u>
	<b>Net Cost</b>	<b>\$4,800,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$4,800,000 to support the demolition of the two 1950's Historic Courthouse wings at the rear of the building and the associated site work. The rear of the Historic Courthouse will be restored to its pre-1950 appearance when these appendages are removed. The wings and the sallyport are partially vacant with major on-going and costly capital renewal /maintenance needs that limit their occupancy. The scope, as recommended in the final Judicial Complex Master Plan, will also include site work to transform the grounds surrounding the Historic Courthouse and Historic Jail into a green space park, and improve pedestrian safety in the area. The design work is currently underway and is anticipated to be complete in December 2022. Additional funding will fund the demolition work, restoration of the directly affected building, site improvements, and masonry repairs for the entire building.

### **Space Realignment**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> <u>\$4,000,000</u>
	<b>Net Cost</b>	<b>\$4,000,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$4,000,000 to support space realignment and reconfiguration projects at the Government Center complex and throughout the County. These projects will maximize owned space and eliminate leased space. Funding will provide the investment in the near term to explore opportunities to create a sustainable model balancing service delivery requirements and resources into the future. Resources will be provided to

identify long-term solutions for space redesign and reconfiguration of County owned space to increase operational efficiencies and sustainability, including more efficiently utilizing the space in the Government Center, Pennino and Herrity buildings, and reducing costly leased space. As part of this County space and facility utilization effort, leases will be reviewed for elimination or reduction by redesigning/reconfiguring County-owned space to accommodate operational requirements. The allocation of County space will be reviewed to make it more equitable while exploring opportunities for reorganizations and consolidations and short-term investments may be required to provide the flexibility for longer term efficiencies and sustainability. Increased teleworking has also provided an opportunity to reexamine space and realize more efficiencies.

#### **Utilities Increases**

		<b>RECURRING</b>
Agency 08, Facilities Management Department	FY 2023 Expenditure	\$2,800,000
Agency 26, Office of Capital Facilities	FY 2023 Expenditure	<u>\$723,000</u>
	<b>Net Cost</b>	<b>\$3,523,000</b>
Agency 08, Facilities Management Department	FY 2024 Expenditure	\$2,800,000
Agency 26, Office of Capital Facilities	FY 2024 Expenditure	<u>\$723,000</u>
	<b>Net Cost</b>	<b>\$3,523,000</b>

Funding of \$3,523,000 is required due to anticipated utilities increases in Agency 08, Facilities Management Department (FMD), and Agency 26, Office of Capital Facilities. Of this total, an amount of \$2,800,000 is required for Agency 08, FMD, including \$700,000 for natural gas costs and \$2,100,000 for electricity costs based on current and impending rising utility costs. The County was notified that a higher rate for the County's natural gas contract will go into effect on August 1, 2022. The therm rate for natural gas will increase from \$0.44 to \$0.83, an increase of \$0.39. FMD maintained accounts consume between 1.85 million and 2 million therms annually. In addition, in February 2022, Dominion Energy notified the Virginia Energy Purchasing Governmental Association (VEPGA) that starting April 1, 2022, there would be significant cost increases in the cost of electricity services provided by Dominion Energy. An average increase rate of 21 percent is projected for the 251 electricity accounts that FMD manages. The normal annual electricity costs in FMD range between \$10 million and \$11 million. It should be mentioned that during FY 2021 and FY 2022, the County's annual utility expenses were temporarily lower due to the COVID-19 pandemic. The remaining amount of \$723,000 is required for Agency 26, Office of Capital Facilities, to support the projected increased costs for streetlight electricity in FY 2023 based on the anticipated rate increases, along with the addition of new streetlights. It should be noted that over 27,000 streetlights have already been successfully converted to LED lights as part of the five-year streetlight LED conversion plan.

#### **Original Mount Vernon High School Childcare Center**

		<b>NON-RECURRING</b>
Fund 81400, FCRHA Asset Management	FY 2023 General Fund Transfer	<u>\$3,500,000</u>
	<b>Net Cost</b>	<b>\$3,500,000</b>

A General Fund Transfer to Fund 81400, FCRHA Asset Management, of \$3,500,000 is included to support an expanded Childcare Center at the site of the Original Mount Vernon High School (OMVHS) redevelopment project. The OMVHS redevelopment project includes master planning of the entire site, building programming, and design and construction for the renovations and the adaptive reuse of the school building. In order to apply for historic tax credits associated with this project, an OMVHS Development LLC project has been created in Fund 81400. Under state law, tax credit investors may receive a tax credit of 25 percent of the qualified rehabilitation expenditures for investments in historic properties. On November 19, 2019, the Board of Supervisors approved multiple actions to syndicate Virginia Historic Rehabilitation Tax Credits for the renovation of OMVHS. 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. This additional \$3.5 million will provide for childcare space to support affordable, high quality, full-time early childhood services for children ages birth to five, including children whose families live with moderate incomes. The original project included childcare support for 86 children; however additional funding will allow for an expansion to accommodate a total of 172 children to meet the County priority and demand for childcare in the surrounding community.

#### **Emergency Systems Failures**

#### **NON-RECURRING**

Fund 30020, Infrastructure Replacement and Upgrades	FY 2023 General Fund Transfer	<u>\$3,000,000</u>
	<b>Net Cost</b>	<b>\$3,000,000</b>

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is increased by \$3,000,000 to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs in the event of a major systems failure such as a large HVAC system or roof. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

#### **Hybla Valley Community Center**

#### **NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<u>\$3,000,000</u>
	<b>Net Cost</b>	<b>\$3,000,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$3,000,000 to support design associated with renovation of the Hybla Valley Community Center project. In April 2020, Fairfax County purchased the Mount Vernon Athletic Club with plans to establish a multi-service Center to meet the immediate needs of the surrounding community. Limited interior building upgrades have been completed for the Workforce Development Center on the site. This portion of the Center will provide for workforce development, skills training classrooms, and workshops with a focus on skilled trades as well as technology focused training. When complete, the Center will provide recreation, youth programs, and other equitable, accessible, and effective resources for the community. The site includes a 49,000 square-foot sports facility on 5.3 acres of land. This initial design funding will support the renovations and long-term facility enhancements which include the community center, a childcare center, an athletic field, and associated site improvements. Construction costs are dependent on the final scope and may include replacement windows, doors, insulation, sprinkler systems and Mechanical, Electrical and Plumbing (MEP) improvements. Funding for the construction phase of the project will be requested at a future budget cycle once the full scope is determined.

#### **Network Infrastructure Replacement**

#### **NON-RECURRING**

Fund 60030, Technology Infrastructure Services	FY 2023 General Fund Transfer	<u>\$2,500,000</u>
	<b>Net Cost</b>	<b>\$2,500,000</b>

The General Fund transfer to Fund 60030, Technology Infrastructure Services, is increased by \$2,500,000 for the upgrade of network switches and uninterruptable power supplies. Network switches connect devices such as computers, printers and wireless access points to the County's network and allow them to exchange data. Over 150 network switches are either past their end of life or approaching it and are in need of replacement to maintain connectivity throughout the County network. Uninterruptable power supplies provide battery back-up to network devices in the event that a building encounters a power issue, ensuring

uninterrupted voice and data communications. This transfer supports the replacement of these critical components and expands deployment of uninterruptable power supplies to additional County sites.

### **Tysons Anchor Organization**

Fund 10030, Contributories

	<b>RECURRING</b>
FY 2023 General Fund Transfer	<u>\$2,500,000</u>
<b>Net Cost</b>	<b>\$2,500,000</b>
 FY 2024 General Fund Transfer	 <u>\$3,000,000</u>
<b>Net Cost</b>	<b>\$3,000,000</b>

The General Fund Transfer to Fund 10030, Contributory Fund, is increased by \$2,500,000 to provide initial funding to establish the Tysons Anchor Organization, a new nonprofit community organization designed to serve as a catalyst for the transformation of Tysons into an inclusive, vibrant, and globally attractive urban center. It is anticipated that recurring annual funding for the organization will be included as part of the FY 2024 budget process. The organization envisions a set of four core operational initiatives and programs, including *Communications and Place Branding*; *Research Planning and Economic Development*; *Placemaking, Activation, and Management*; and *Transportation and Mobility*.

The program area of *Communications and Place Branding* will build and maintain a multimedia communications platform, establish a public relations and communications program, brand and advertise Tysons, and facilitate community cohesion and livability through outreach. The program area of *Research, Planning, and Economic Development* will maintain a “data hub” to collect information about the retail, office, hotel, residential, and service economies of Tysons, produce publicly available market data reports, and hold meetings with brokers and company marketing directors to better understand their needs. The program area of *Placemaking, Activation and Management* will set new standards for streetscape improvement, parks, and plazas, catalyze public space developments and improvements, and upgrade and beautify streetscape and street furnishings. The program area of *Transportation and Mobility* will coordinate with Metro, the County, and the Commonwealth to plan and ensure the timely delivery of new transit services and infrastructure, reduce congestion, and improve connectivity by helping to attract public and private investments in shuttle buses and the use of automated vehicles, and promote multi-modal transit, bike, and pedestrian improvements.

The organization will be a publicly chartered, private, non-profit corporation to serve as the entity for implementation of the Comprehensive Plan for Tysons. It will be governed by a Board of Directors consisting of 35-40 voting members, including members of the private and public sectors, and residents of Tysons. The Board will also feature a smaller executive committee as the lead set of decision makers, again balanced among the private sector, public sector, and residents.

<b>Executive and Managerial Benchmark Compensation Study Adjustments</b>		<b>RECURRING</b>
General Fund Agencies	FY 2023 Expenditure	\$1,781,622
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2023 Expenditure	\$133,183
Fund 40045, Early Childhood Birth to 5	FY 2023 Expenditure	\$17,497
Fund 60020, Document Services	FY 2023 Expenditure	\$9,807
Fund 60030, Technology Infrastructure Services	FY 2023 Expenditure	\$88,272
Fund 83000, Alcohol Safety Action Program	FY 2023 Expenditure	<u>\$5,923</u>
	<b>Net Cost</b>	<b>\$2,036,304</b>
General Fund Agencies	FY 2024 Expenditure	\$3,510,404
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2024 Expenditure	\$177,569
Fund 40045, Early Childhood Birth to 5	FY 2024 Expenditure	\$23,329
Fund 60020, Document Services	FY 2024 Expenditure	\$13,076
Fund 60030, Technology Infrastructure Services	FY 2024 Expenditure	\$117,694
Fund 83000, Alcohol Safety Action Program	FY 2024 Expenditure	<u>\$7,897</u>
	<b>Net Cost</b>	<b>\$3,849,969</b>

Funding of \$2,036,304 is required to support the pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022. It should be noted that the full cost of these adjustments is offset by the utilization of one-time savings available in several agencies to absorb a portion of the costs, resulting in a net General Fund impact. Baseline funding for these pay adjustments will be included in the FY 2024 Advertised Budget Plan.

<b>Electric Vehicles and Charging Stations</b>		<b>NON-RECURRING</b>
Fund 30015, Environmental and Energy Programs	FY 2023 General Fund Transfer	<u>\$2,000,000</u>
	<b>Net Cost</b>	<b>\$2,000,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$2,000,000 to support the continued installation of Electric Vehicle (EV) charging stations at County properties. This program supports the transition of the County's fleet electrification targets as stated in the Operational Energy Strategy (OES). EV charging stations at a total of 43 parking spaces were installed by May 2022 at five County parking garages. Before the end of 2022, newly installed EV stations are anticipated to be completed at an additional 91 parking spaces at County parking garages and surface lots. Sites for 2023 and beyond are likely to be located primarily at surface parking lots. Experience to date indicates that additional funding is required due to the complexities associated with the installation of EV stations at surface parking lots. Unlike parking garages, installations on surface lots require a feasibility study to address technical and environmental considerations, such as electric utility infrastructure capacity and substantial construction-related costs associated with modifying existing lots. Additional resources are also required due to continuing supply chain constraints, delays associated with upgrades to the electric utility's distribution system, and competition among governments and other entities to install EV charging stations.

**South County Animal Shelter**

Agency 96, Department of Animal Sheltering	FY 2023 Expenditure	<b>RECURRING</b> \$1,507,354
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$418,229</u>
	<b>Net Cost</b>	<b>\$1,925,583</b>
Agency 96, Department of Animal Sheltering	FY 2024 Expenditure	\$2,120,412
Agency 89, Employee Benefits	FY 2024 Expenditure	<u>\$836,458</u>
	<b>Net Cost</b>	<b>\$2,956,870</b>

Funding of \$808,954 is included to support 27/27.0 FTE new positions to fully staff the South County Animal Shelter. The shelter is anticipated to open in May 2023 and provides services in response to the growing need of the southern part of Fairfax County. Some of these services include rabies clinics, pet adoptions, spay and neuter services, wildlife education, and a volunteer program. Due to the anticipated lead time in hiring and training staff, partial year funding is included for these positions. In addition, funding of \$698,400 is included to support one-time operating expenses to the necessary equipment ahead of full operational status. It should be noted that an increase of \$418,229 in Fringe Benefits funding is included in Agency 89, Employee Benefits. Full-year funding of \$1,617,907 to support the positions and \$502,505 to support operations and programs at the shelter are anticipated as part of the FY 2024 budget process. It should be noted that an increase of \$836,458 in Fringe Benefits is included in Agency 89, Employee Benefits.

**LED Streetlight Conversion**

Fund 30015, Environmental and Energy Programs	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> \$1,820,000
	<b>Net Cost</b>	<b>\$1,820,000</b>

The General Fund transfer to Fund 30015, Environmental and Energy Programs, is increased by \$1,820,000 for the fourth year of a 5-year LED streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights. Nearly 27,164 streetlights have been converted to LED as of June 2022. The new LED streetlights are “Smart City Capable” with features being incorporated through added hardware and software upgrades. This conversion plan is estimated to cost a total of \$9 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO<sub>2</sub>e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented. In addition, an increase of \$20,000 is included to incorporate 126 streetlights on Park Authority properties into the LED streetlight conversion program.

**Patrick Henry Shelter**

Agency 38, Housing and Community Development	FY 2023 Expenditure	<b>NON-RECURRING</b> \$1,511,297
	<b>Net Cost</b>	<b>\$1,511,297</b>

Funding of \$1,511,297 is included to support the Patrick Henry Family Shelter in FY 2023. This funding will support the nonprofit operator, shelter unit rent during construction of the new facility, maintenance, repairs, and one-time expenses for moving and furnishings. Construction on the Patrick Henry Family Shelter is slated to begin in the fall of FY 2023.

<b>Contract Rate Increase for FASTRAN Human Services Transportation Program</b>		<b>RECURRING</b>
Agency 67, Department of Family Services	FY 2023 Expenditure	\$663,861
Agency 79, Department of Neighborhood and Community Services	FY 2023 Expenditure	\$323,056
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2023 General Fund Transfer	<u>\$251,975</u>
	<b>Net Cost</b>	<b>\$1,238,892</b>
Agency 67, Department of Family Services	FY 2024 Expenditure	\$663,861
Agency 79, Department of Neighborhood and Community Services	FY 2024 Expenditure	\$323,056
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2024 General Fund Transfer	<u>\$251,975</u>
	<b>Net Cost</b>	<b>\$1,238,892</b>

Funding of \$1,238,892 is required to support significant contract rate increase costs for the FASTRAN Human Services Transportation program. Renegotiations of drivers' hourly wages to bring compensation in line with market and economic conditions concluded in July 2022 and resulted in a large increase in cost for contracted FASTRAN services.

<b>Tysons Community Center</b>		<b>NON-RECURRING</b>
Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<u>\$1,000,000</u>
	<b>Net Cost</b>	<b>\$1,000,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$1,000,000 to support the Tysons Community Center project. This funding will accommodate Value Engineering consultant services during the design phase, Mechanical, Electrical and Plumbing (MEP) peer review, and County staff hours for project management. This project is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), the Department of Public Works and Environmental Services (DPWES) and a private developer. The development of Dominion Square in Tysons includes this 30,000-square-foot community center on the site. It is anticipated that the design and construction of the Community Center will be financed with Economic Development Authority (EDA) bonds.

<b>Transfer to New LDS Fund</b>		<b>NON-RECURRING</b>
Fund 40200, Land Development Services	FY 2023 General Fund Transfer	<u>\$898,000</u>
	<b>Net Cost</b>	<b>\$898,000</b>

Agency 31, Land Development Services, was transferred to a new Fund 40200, Land Development Services, as part of the FY 2023 Adopted Budget Plan to provide an accounting mechanism to reflect all revenues and expenditures associated with LDS activities in a dedicated Special Revenue Fund. The new fund will continue working to realize the Board of Supervisors' vision and community values for safe and sustainable communities, as codified in the regulations that guide building and land development design and construction. A one-time General Fund transfer of \$898,000 to Fund 40200 is required to cover outstanding encumbrances in the amount of \$247,904 from Agency 31 and other increased expenditures in FY 2023.

It should be noted that in FY 2022, the Building and Inspection fees revenue generated by Land Development Services activities exceeded the General Fund budget expenditures associated with Agency 31, including the significant General Fund contributions to funding the PLUS project, by approximately \$650,000.



**Workhouse Buildings Improvements****NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<u>\$750,000</u>
	<b>Net Cost</b>	<b>\$750,000</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$750,000 to support building improvements at the Workhouse Campus. This project provides historic preservation and renovations for adaptive reuse of two buildings, identified as Workhouse-13 and Workhouse-15. The County is marketing these buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus. Additional funding in the amount of \$750,000 will support the standard tenant improvement contributions and the marketing expenses associated with the leasing of Workhouse-13 and Workhouse-15.

**Developer Defaults****NON-RECURRING**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<u>\$655,000</u>
	<b>Net Cost</b>	<b>\$655,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$655,000 to complete several developer default projects. The Developer Default program is funded annually for the purpose of completing private development projects on which developers have defaulted. Typical defaults include storm drainage, trails, sidewalks pavements or street improvements to enable acceptance into the VDOT street system for maintenance. The program is supported by developer bonds and the General Fund. General Fund contributions are often required when the developer bonds are not sufficient to fund the total cost of the improvements. Funding of \$655,000 will provide for three projects which are VDOT street acceptance projects and once improvements are made, the County will no longer be responsible for the maintenance of those streets. These dedicated public streets are owned and maintained by the County until road construction is completed to state standards and accepted by VDOT for maintenance.

**Community Labor Force Landscaping****RECURRING**

Agency 08, Facilities Management Department	FY 2023 Expenditure	<u>\$623,000</u>
	<b>Net Cost</b>	<b>\$623,000</b>

Agency 08, Facilities Management Department	FY 2024 Expenditure	<u>\$654,000</u>
	<b>Net Cost</b>	<b>\$654,000</b>

Funding of \$623,000 is included in Agency 08, Facilities Management Department (FMD) to support landscaping services at 48 County locations. The Community Labor Force (CLF) was previously responsible for providing these landscaping services; however, as of September 2022, the CLF will be suspended. The CLF Program offers low-risk inmates an opportunity to provide mowing, bus shelter clean-up, snow removal and landscaping services at County facilities. This program has provided a tremendous asset to the community for many years, and FMD has been able to benefit from reduced landscaping costs. Low staffing levels within the Office of the Sheriff and a reduced inmate population has impacted their ability to maintain this program.

**Replacement Capital Equipment**

Agency 51, Park Authority

**NON-RECURRING**FY 2023 Expenditure \$379,200**Net Cost** **\$379,200**

Funding of \$379,200 is required to replace capital equipment necessary to support various construction and maintenance tasks that serve park properties throughout the County. The Park Authority will use this funding to replace a compact Track Loader, a Tandem Dump Truck, and a Dump Bed on an existing Tandem Dump Truck. In response to the pandemic and loss of revenue over the past two years, the Park Authority delayed reinvestment in key, movable capital assets. This replacement equipment is critical to systemwide maintenance and upkeep efforts.

**General District Court Agency Leadership**

Agency 85, General District Court

Agency 89, Employee Benefits

**RECURRING**

FY 2023 Expenditure \$252,008

FY 2023 Expenditure \$124,992**Net Cost** **\$377,000**

Agency 85, General District Court

Agency 89, Employee Benefits

FY 2024 Expenditure \$252,008

FY 2024 Expenditure \$124,992**Net Cost** **\$377,000**

Funding of \$377,000 is increased to Agency 85, General District Court, and Agency 89, Employee Benefits, to support 2/2.0 FTE positions to establish a Director of Courts Services and a Management Analyst to facilitate the transition from a State-led department to a County-led department. This change will be similar to how the Juvenile and Domestic Relations District Court (JDRDC) is structured in terms of the relationship between the State and the County. The Court Services Division has expanded tremendously with the implementation of specialty dockets with a goal to divert people from arrest, reduce the jail population, and successfully connect people to treatment, requiring increased administrative support and oversight. These positions will manage County administrative functions and provide oversight of operations. It should be noted that an increase of \$124,992 in Fringe Benefit funding is included in Agency 89, Employee Benefits. Full year funding of \$377,000 is anticipated for FY 2024.

**Business Investment Digital Marketing Campaign**

Agency 16, Economic Development Authority

**NON-RECURRING**FY 2023 Expenditure \$365,627**Net Cost** **\$365,627**

Funding of \$365,627 is required for a business investment digital marketing campaign that will provide visibility of Fairfax County as a business location and generate prospects and new announcements for the County as the U.S. and worldwide economies emerge from the pandemic. This funding is made available in accordance with the Fairfax County Economic Development Authority (FCEDA) Commission *Administrative Fees Policy for the Fairfax County EDA*, approved on September 9, 2019. This policy provides guidelines to ensure that the revenue collected by FCEDA from the Industrial Revenue Bond issuance fees is expended in a strategic, responsible, and transparent manner, in alignment with the FCEDA mission. A total of \$365,627 has been collected and deposited in the County's General Fund since assessment of these fees began in FY 2018.

**Election Officer Stipends**

Agency 15, Office of Elections

**RECURRING**

FY 2023 Expenditure	<u>\$335,700</u>
<b>Net Cost</b>	<b>\$335,700</b>

FY 2024 Expenditure	<u>\$335,700</u>
<b>Net Cost</b>	<b>\$335,700</b>

Funding of \$335,700 is included in Agency 15, Office of Elections, to increase Election Officer stipends that have not increased since 2013. This increase is needed to address recruitment and retention issues, equity, and other challenges associated with maintaining a qualified group of election officers. Pay will increase from \$250/day to \$350/day for Chiefs; \$225/day to \$300/day for Assistant Chiefs; and \$175/day to \$250/day for Regular Officers.

**Warehouse Operations**

Agency 15, Office of Elections

**NON-RECURRING**

FY 2023 Expenditure	<u>\$300,000</u>
<b>Net Cost</b>	<b>\$300,000</b>

One-time funding in the amount of \$300,000 is required to support the Office of Elections section of the Morrisette Warehouse. Of this amount, \$150,000 is for security improvements, \$50,000 is for equipment, \$70,000 is for shelving and cabinets, and \$30,000 is for moving expenses.

The County entered into a lease agreement to acquire two warehouse units located at the Morrisette Warehouse Complex in West Springfield. The warehouse lease provides 41,881 square feet of storage and will support the needs of multiple County agencies.

**Build-Out Costs for Springfield Center Without Walls**

Agency 79, Department of Neighborhood and Community Services

**NON-RECURRING**

FY 2023 Expenditure	<u>\$250,000</u>
<b>Net Cost</b>	<b>\$250,000</b>

Funding of \$250,000 is required to support construction and build-out costs for a newly leased facility in Springfield that will be dedicated space to operate Center Without Walls under the existing parameters of the program. The programming at Center Without Walls is coordinated by participant volunteers in partnership with staff from the Department of Neighborhood and Community Services to allow older adults to participate in health and wellness activities such as tai chi, Zumba, line dancing, and yoga while engaging with others.

**Justice Park**

Fund 30010, General Construction and Contributions

**NON-RECURRING**

FY 2023 General Fund Transfer	<u>\$175,000</u>
<b>Net Cost</b>	<b>\$175,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$175,000 for invasives clean up and construction of a picnic shelter at Justice Park. Justice Park was created in 1961 and is the only local park of its size and type in the Bailey's Crossroads / Seven Corners area. The park serves a densely populated area that also has some of the highest socioeconomic needs in the County. The Park has become overgrown with invasives and funding will augment existing support to realize the intentions of the original master plan for Justice Park. The original master plan included a picnic shelter that could be used for community events and family gatherings. This addition would provide shade to the children and families using the tot lot.

**Planning Initiatives**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> <u>\$150,000</u>
	<b>Net Cost</b>	<b>\$150,000</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$150,000 to support planning initiatives that arise throughout the fiscal year. This funding will provide for consultant studies associated with planning development projects and potential development opportunities.

**Employee Commuter Benefits Program**

Agency 40, Department of Transportation	FY 2023 Expenditure	<b>RECURRING</b> <u>\$100,000</u>
	<b>Net Cost</b>	<b>\$100,000</b>
	FY 2024 Expenditure	<u>\$100,000</u>
	<b>Net Cost</b>	<b>\$100,000</b>

Funding of \$100,000 is required for increased support for the Employee Commuter Benefits Program. This program provides a benefit to eligible County employees and encourages the use of transit or vanpools instead of single-occupant vehicle travel for trips to and from work. This adjustment is intended to increase the current monthly maximum subsidy in order to bring it in line with the benefits available to federal government employees. Further opportunities to improve this program are under review and will be considered as part of the FY 2024 annual budget development process.

**Tuition Assistance Program**

Agency 89, Employee Benefits	FY 2023 Expenditure	<b>RECURRING</b> <u>\$100,000</u>
	<b>Net Cost</b>	<b>\$100,000</b>
	FY 2024 Expenditure	<u>\$100,000</u>
	<b>Net Cost</b>	<b>\$100,000</b>

Funding of \$100,000 is required to increase the maximum annual reimbursement amount from \$1,600 to \$2,000 per employee in the Tuition Assistance Program (TAP) as part of the employee retention strategies presented to the Personnel and Reorganization Committee on February 1, 2022. The TAP was established to attract and retain qualified persons for County services, to improve the quality of leadership and productivity in County operations, and to encourage employees to continue their education as a means for improving job skills and enhancing promotional opportunities.

**Appropriation of Zoning Violation Revenue**

Fund 30010, General Construction and Contributions	FY 2023 General Fund Transfer	<b>NON-RECURRING</b> <u>\$83,359</u>
	<b>Net Cost</b>	<b>\$83,359</b>

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$83,359 to allocate revenue collected from court ordered fines for zoning violations associated with the Strike Force Blight Abatement program. As part of the FY 2009 Adopted Budget Plan budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. Zoning violation revenues have exceeded the base revenue amount by \$83,359 in FY 2022. As a result, this amount is being allocated to the Strike Force Blight Abatement project for use in support of code compliance-related activities.

**Communication Specialist**

		<b>RECURRING</b>
Agency 02, Office of the County Executive	FY 2023 Expenditure	(\$85,591)
Agency 03, Department of Clerk Services	FY 2023 Expenditure	<u>\$85,591</u>
	<b>Net Cost</b>	<b>\$0</b>
Agency 02, Office of the County Executive	FY 2024 Expenditure	(\$85,591)
Agency 03, Department of Clerk Services	FY 2024 Expenditure	<u>\$85,591</u>
	<b>Net Cost</b>	<b>\$0</b>

Funding of \$85,591 and 1/1.0 FTE position is transferred from Agency 02, Office of the County Executive, to Agency 03, Department of Clerk Services, to support the requirement to inform the public about the meetings and actions of the Board of Supervisors and the Planning Commission. This action has no net impact to the General Fund.

**Office of the Sheriff Savings**

		<b>RECURRING</b>
Agency 91, Office of the Sheriff	FY 2023 Expenditure	(\$1,000,000)
	<b>Net Cost</b>	<b>(\$1,000,000)</b>
Agency 91, Office of the Sheriff	FY 2024 Expenditure	(\$1,000,000)
	<b>Net Cost</b>	<b>(\$1,000,000)</b>

A reduction of \$1,000,000 in Personnel Services reflects savings based on efficiencies and a historically smaller inmate population. This reduction will help offset increased costs in Agency 08, Facilities Management Department, as a result of suspending the Community Labor Force program and in Agency 85, General District Court, for administrative support and oversight.

**Fairfax-Falls Church Community Services Board Savings**

		<b>NON-RECURRING</b>
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2023 Transfer to the General Fund	(\$10,000,000)
	<b>Net Cost</b>	<b>(\$10,000,000)</b>

A transfer to the General Fund of \$10,000,000 from Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included in FY 2023 due to higher than anticipated savings in Personnel Services and Operating Expenses, intensified by higher than anticipated revenue collections. In FY 2022, the CSB had significant challenges hiring and retaining staff. The agency has implemented multiple initiatives, such as sign-on bonuses for difficult to fill positions, virtual interview processes to maintain a ready pool of candidates, and employee surveys for departing staff, to help mitigate the ongoing attrition. Over the past several years, the CSB has also redesigned programming that has led to significant savings in various programs such as Assisted Community Residential Services, which has allowed the agency to redirect savings to other areas in most need. In addition, non-County revenues increased 10.3 percent above the *FY 2022 Revised Budget Plan* of \$36,165,350. This surplus is primarily due to efforts to maximize revenue by improving the revenue cycle through Revenue Matrix Management, recovering revenue from prior periods, implementing current technology, building provider relationships in business development, as well as more diligent claims management and eligibility. As a result, one-time savings in the amount of \$10 million will be returned to the General Fund in FY 2023. The unreserved balance remaining in the CSB is sufficient to address any unforeseen issues in the coming year.

**Reserve Adjustments**

		<b>NON-RECURRING</b>
Fund 10010, Revenue Stabilization Fund	FY 2023 General Fund Transfer	\$9,193,598
Fund 10015, Economic Opportunity Reserve	FY 2023 General Fund Transfer	\$2,198,660
	<b>Net Cost</b>	<b>\$11,392,258</b>

The transfers from the General Fund to Fund 10010, Revenue Stabilization Fund, and Fund 10015, Economic Opportunity Reserve, are increased by a total of \$11,392,258 based on revised FY 2023 Total General Fund Disbursement levels. This is consistent with the County's reserve policy. The Revenue Stabilization Reserve, Managed Reserve and Economic Opportunity Reserve are fully funded at their new target levels.

It should be noted that an additional \$8,398,510 is also allocated to the Managed Reserve as part of the *FY 2022 Carryover Review*, for a total General Fund increase to reserves of \$19,790,768.

**Consideration Items**

At this time, there is one consideration item from the Board of Supervisors. This item, introduced by Chairman McKay, proposes to collaborate with the School Board to address the lack of permanent restroom facilities at 15 Fairfax County Public Schools outdoor high school stadiums. The cost to install permanent restroom facilities is estimated at approximately \$0.8 to \$1.2 million per site, or approximately \$15 million to address all 15 high school stadiums. The staff recommendations included in the FCPS FY 2022 Final Budget Review propose to fund half of this cost, or \$7.5 million, with Schools year-end balances.

**Additional Adjustments in Other Funds**

Total FY 2023 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$2.68 billion over the FY 2023 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$132.43 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2023 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$989.99 million, excluding debt service, over the FY 2023 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

**Summary of Recommended Actions**

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

Approve Supplemental Appropriation Resolutions AS 22288 and AS 23009 as well as Fiscal Planning Resolution AS 23900 to provide expenditure authorization for FY 2022 Carryover encumbrances, unexpended balances, and administrative adjustments, including the following:

- Board appropriation of \$46.26 million in General Fund encumbrances related to Direct Expenditures from FY 2022 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered commitments totaling \$23.75 million as detailed in Attachment IV.
- Board appropriation of General Fund administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$442.85 million, or an increase of \$316.64 million, as detailed in Attachment V.

***FY 2022 Carryover Review***

## **ATTACHMENT B**

- Board appropriation of remaining Other Funds Carryover. Details are available in Attachment I, Carryover Expenditures by Fund; in Attachment VI, Other Funds Detail; and in Attachment C, Fairfax County School Board's FY 2022 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

**ATTACHMENT I:**  
**SCHEDULES**



**FY 2022 CARRYOVER FUND STATEMENT  
FUND 10001, GENERAL FUND**

	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Beginning Balance</b>	<b>\$490,597,395</b>	<b>\$490,597,395</b>	<b>\$0</b>	<b>\$190,416,585</b>	<b>\$190,416,585</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$576,245,715</b>	<b>\$385,829,130</b>
<b>Revenue</b>										
Real Property Taxes	\$3,051,670,797	\$3,053,629,808	\$1,959,011	\$3,199,106,841	\$3,199,106,841	\$0	\$0	\$0	\$3,199,106,841	\$0
Personal Property Taxes <sup>1</sup>	460,705,328	473,772,377	13,067,049	520,893,593	520,893,593	0	0	0	520,893,593	0
General Other Local Taxes	559,626,031	591,940,176	32,314,145	573,797,248	573,797,248	0	0	0	573,797,248	0
Permit, Fees & Regulatory Licenses	50,782,784	59,606,581	8,823,797	10,768,187	10,768,187	0	0	0	10,768,187	0
Fines & Forfeitures	6,913,687	7,202,177	288,490	8,166,007	8,166,007	0	0	0	8,166,007	0
Revenue from Use of Money and Property	14,597,536	19,249,568	4,652,032	22,334,209	22,334,209	0	0	26,565,603	48,899,812	26,565,603
Charges for Services	50,885,981	52,729,635	1,843,654	58,506,226	58,506,226	0	0	0	58,506,226	0
Revenue from the Commonwealth <sup>1</sup>	311,396,177	310,653,455	(742,722)	314,295,576	314,295,576	0	0	6,337,107	320,632,683	6,337,107
Revenue from the Federal Government	40,533,909	156,101,350	115,567,441	40,950,532	40,950,532	0	0	0	40,950,532	0
Recovered Costs/Other Revenue	14,778,130	16,968,046	2,189,916	17,014,267	17,014,267	0	0	0	17,014,267	0
<b>Total Revenue</b>	<b>\$4,561,890,360</b>	<b>\$4,741,853,173</b>	<b>\$179,962,813</b>	<b>\$4,765,832,686</b>	<b>\$4,765,832,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,902,710</b>	<b>\$4,798,735,396</b>	<b>\$32,902,710</b>
<b>Transfers In</b>										
Fund 40030 Cable Communications	\$2,704,481	\$2,704,481	\$0	\$2,527,936	\$2,527,936	\$0	\$0	\$0	\$2,527,936	\$0
Fund 40040 Fairfax-Falls Church Community Services Board	15,000,000	15,000,000	0	0	0	0	0	10,000,000	10,000,000	10,000,000
Fund 40080 Integrated Pest Management	141,000	141,000	0	151,000	151,000	0	0	0	151,000	0
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	1,400,000	1,400,000	0	0	0	1,400,000	0
Fund 40130 Leaf Collection	54,000	54,000	0	54,000	54,000	0	0	0	54,000	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	494,000	494,000	0	0	0	494,000	0
Fund 40150 Refuse Disposal	626,000	626,000	0	707,000	707,000	0	0	0	707,000	0
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	209,000	209,000	0	0	0	209,000	0
Fund 40200 Land Development Services	0	0	0	350,000	350,000	0	0	0	350,000	0
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	3,000,000	3,000,000	0	0	0	3,000,000	0
Fund 80000 Park Revenue and Operating	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
<b>Total Transfers In</b>	<b>\$24,000,481</b>	<b>\$24,000,481</b>	<b>\$0</b>	<b>\$9,712,936</b>	<b>\$9,712,936</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$19,712,936</b>	<b>\$10,000,000</b>
<b>Total Available</b>	<b>\$5,076,488,236</b>	<b>\$5,256,451,049</b>	<b>\$179,962,813</b>	<b>\$4,965,962,207</b>	<b>\$4,965,962,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,902,710</b>	<b>\$5,394,694,047</b>	<b>\$428,731,840</b>
<b>Direct Expenditures <sup>2</sup></b>										
Personnel Services	\$905,647,602	\$886,772,676	(\$18,874,926)	\$986,117,862	\$984,902,934	\$0	\$0	\$2,023,422	\$986,926,356	\$2,023,422
Operating Expenses	573,351,287	401,741,542	(171,609,745)	361,080,754	362,295,682	45,078,373	23,373,185	193,571,357	624,318,597	262,022,915
Recovered Costs	(35,283,306)	(33,212,452)	2,070,854	(35,473,878)	(35,473,878)	0	0	(1,618,916)	(37,092,794)	(1,618,916)
Capital Equipment	5,403,954	4,428,869	(975,085)	631,600	631,600	1,184,642	381,600	2,679,200	4,877,042	4,245,442
Fringe Benefits	410,710,954	394,233,539	(16,477,415)	437,837,616	437,837,616	0	0	1,124,893	438,962,509	1,124,893
<b>Total Direct Expenditures</b>	<b>\$1,859,830,491</b>	<b>\$1,653,964,174</b>	<b>(\$205,866,317)</b>	<b>\$1,750,193,954</b>	<b>\$1,750,193,954</b>	<b>\$46,263,015</b>	<b>\$23,754,785</b>	<b>\$197,779,956</b>	<b>\$2,017,991,710</b>	<b>\$267,797,756</b>
<b>Transfers Out</b>										
Fund S10000 School Operating	\$2,172,661,166	\$2,172,661,166	\$0	\$2,275,310,924	\$2,275,310,924	\$0	\$0	\$0	\$2,275,310,924	\$0
Fund S31000 School Construction	13,100,000	13,100,000	0	15,600,000	15,600,000	0	0	9,453,312	25,053,312	9,453,312
Fund 10010 Revenue Stabilization <sup>3</sup>	9,102,768	9,102,768	0	3,055,692	3,055,692	0	0	9,193,598	12,249,290	9,193,598
Fund 10015 Economic Opportunity Reserve <sup>3</sup>	926,773	926,773	0	611,137	611,137	0	0	2,198,660	2,809,797	2,198,660
Fund 10020 Community Funding Pool	12,283,724	12,283,724	0	12,897,910	12,897,910	0	0	0	12,897,910	0
Fund 10030 Contributory Fund	15,177,449	15,177,449	0	15,944,577	15,944,577	0	0	2,500,000	18,444,577	2,500,000
Fund 10040 Information Technology Projects	27,049,400	27,049,400	0	0	0	0	0	10,725,000	10,725,000	10,725,000
Fund 20000 County Debt Service	131,317,132	131,317,132	0	133,672,574	133,672,574	0	0	0	133,672,574	0
Fund 20001 School Debt Service	197,118,522	197,118,522	0	199,868,947	199,868,947	0	0	0	199,868,947	0
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	53,046,270	53,046,270	0	0	0	53,046,270	0
Fund 30010 General Construction and Contributions	52,991,229	52,991,229	0	22,697,006	22,697,006	0	0	38,457,332	61,154,338	38,457,332
Fund 30015 Environmental and Energy Program	19,498,767	19,498,767	0	1,298,767	1,298,767	0	0	10,320,000	11,618,767	10,320,000
Fund 30020 Infrastructure Replacement and Upgrades	28,291,318	28,291,318	0	1,500,000	1,500,000	0	0	20,015,961	21,515,961	20,015,961

**FY 2022 CARRYOVER FUND STATEMENT**  
**FUND 10001, GENERAL FUND**

	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Transfers Out (Cont.)</b>										
Fund 30050 Transportation Improvements	5,000,000	5,000,000	0	0	0	0	0	25,208,830	25,208,830	25,208,830
Fund 30060 Pedestrian Walkway Improvements	800,000	800,000	0	0	0	0	0	0	0	0
Fund 30070 Public Safety Construction	2,500,000	2,500,000	0	0	0	0	0	7,500,000	7,500,000	7,500,000
Fund 30300 Affordable Housing Development and Investment	12,000,700	12,000,700	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	42,965,059	42,965,059	0	0	0	42,965,059	0
Fund 40040 Fairfax-Falls Church Community Services Board	150,158,878	150,158,878	0	165,193,503	165,193,503	0	0	385,158	165,578,661	385,158
Fund 40045 Early Childhood Birth to 5	32,667,557	32,667,557	0	33,286,113	33,286,113	0	0	17,497	33,303,610	17,497
Fund 40090 E-911	7,331,793	7,331,793	0	10,618,392	10,618,392	0	0	0	10,618,392	0
Fund 40200 Land Development Services	0	0	0	0	0	0	0	898,000	898,000	898,000
Fund 40330 Elderly Housing Programs	1,890,758	1,890,758	0	0	0	0	0	0	0	0
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	4,432,654	4,432,654	0	0	0	4,432,654	0
Fund 60000 County Insurance	25,960,961	25,960,961	0	24,398,493	24,398,493	0	0	0	24,398,493	0
Fund 60010 Department of Vehicle Services	479,774	479,774	0	0	0	0	0	0	0	0
Fund 60020 Document Services Division	3,965,525	3,965,525	0	4,051,350	4,051,350	0	0	9,807	4,061,157	9,807
Fund 60030 Technology Infrastructure Services	6,858,038	6,858,038	0	0	0	0	0	2,588,272	2,588,272	2,588,272
Fund 73030 OPEB Trust	5,000,000	5,000,000	0	2,500,000	2,500,000	0	0	0	2,500,000	0
Fund 80000 Park Revenue and Operating	2,283,737	2,283,737	0	0	0	0	0	0	0	0
Fund 81400 FCRHA Asset Management	0	0	0	0	0	0	0	3,500,000	3,500,000	3,500,000
Fund 83000 Alcohol Safety Action Program	808,641	808,641	0	891,625	891,625	0	0	5,923	897,548	5,923
<b>Total Transfers Out</b>	<b>\$3,026,241,160</b>	<b>\$3,026,241,160</b>	<b>\$0</b>	<b>\$3,023,840,993</b>	<b>\$3,023,840,993</b>	<b>\$0</b>	<b>\$0</b>	<b>\$142,977,350</b>	<b>\$3,166,818,343</b>	<b>\$142,977,350</b>
<b>Total Disbursements</b>	<b>\$4,886,071,651</b>	<b>\$4,680,205,334</b>	<b>(\$205,866,317)</b>	<b>\$4,774,034,947</b>	<b>\$4,774,034,947</b>	<b>\$46,263,015</b>	<b>\$23,754,785</b>	<b>\$340,757,306</b>	<b>\$5,184,810,053</b>	<b>\$410,775,106</b>
<b>Total Ending Balance</b>	<b>\$190,416,585</b>	<b>\$576,245,715</b>	<b>\$385,829,130</b>	<b>\$191,927,260</b>	<b>\$191,927,260</b>	<b>(\$46,263,015)</b>	<b>(\$23,754,785)</b>	<b>(\$297,854,596)</b>	<b>\$209,883,994</b>	<b>\$17,956,734</b>
Less:										
Managed Reserve <sup>3</sup>	\$190,416,585	\$190,416,585	\$0	\$191,927,260	\$191,927,260	\$0	\$0	\$8,398,510	\$200,325,770	\$8,398,510
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance <sup>4</sup>	0	74,773,691	74,773,691	0	0	0	0	0	0	0
<b>Total Available</b>	<b>\$0</b>	<b>\$311,055,439</b>	<b>\$311,055,439</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$46,263,015)</b>	<b>(\$23,754,785)</b>	<b>(\$306,253,106)</b>	<b>\$9,558,224</b>	<b>\$9,558,224</b>

<sup>1</sup> 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.

<sup>2</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is transferred to a new Fund 40200, Land Development Services. All FY 2023 adjustments related to Agency 31, including encumbered carryover, are reflected in Fund 40200 in the Summary of Appropriated Funds Expenditures schedule, in Attachment 1, of the *FY 2022 Carryover Review*.

<sup>3</sup> 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 2023.

<sup>4</sup> The ARPA Coronavirus State and Local Fiscal Recovery Funds Balance represents unspent federal stimulus funds as of year-end FY 2022. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2023 to allow for spending through the ARPA spending deadline of December 31, 2026.

## FY 2022 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>											
01	Board of Supervisors	\$5,623,432	\$5,246,806	(\$376,626)	\$7,012,852	\$7,012,852	\$0	\$0	\$0	\$7,012,852	\$0
02	Office of the County Executive	8,421,765	7,399,657	(1,022,108)	8,123,088	8,123,088	741,380	0	51,483	8,915,951	792,863
03	Department of Clerk Services	1,908,353	1,803,950	(104,403)	1,909,024	1,909,024	78,753	0	95,903	2,083,680	174,656
06	Department of Finance	9,255,596	8,710,139	(545,457)	9,494,846	9,494,846	0	0	0	9,494,846	0
11	Department of Human Resources	9,527,593	8,643,222	(884,371)	10,291,653	10,291,653	268,309	0	0	10,559,962	268,309
12	Department of Procurement and Material Management	9,144,517	7,885,330	(1,259,187)	8,619,696	8,619,696	642,308	0	43,451	9,305,455	685,759
13	Office of Public Affairs	1,948,346	1,723,496	(224,850)	2,658,777	2,658,777	17,747	0	30,208	2,706,732	47,955
15	Office of Elections	8,003,149	6,376,662	(1,626,487)	7,087,861	7,087,861	1,448,780	0	635,700	9,172,341	2,084,480
17	Office of the County Attorney	9,495,293	8,101,012	(1,394,281)	8,985,876	8,985,876	1,393,522	0	0	10,379,398	1,393,522
20	Department of Management and Budget	6,903,592	6,146,436	(757,156)	7,057,883	7,057,883	398,338	0	134,763	7,590,984	533,101
37	Office of the Financial and Program Auditor	439,685	377,077	(62,608)	438,434	438,434	19,998	0	6,131	464,563	26,129
41	Civil Service Commission	476,756	323,303	(153,453)	493,606	493,606	0	0	9,048	502,654	9,048
42	Office of the Independent Police Auditor	333,153	290,712	(42,441)	347,976	347,976	0	0	0	347,976	0
43	Office of the Police Civilian Review Panel	118,324	52,231	(66,093)	250,871	250,871	0	0	5,136	256,007	5,136
57	Department of Tax Administration	29,370,487	27,652,584	(1,717,903)	30,133,893	30,133,893	788,808	0	0	30,922,701	788,808
70	Department of Information Technology	38,889,948	38,358,041	(531,907)	41,091,176	41,091,176	268,032	0	341,994	41,701,202	610,026
	<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$139,859,989</b>	<b>\$129,090,658</b>	<b>(\$10,769,331)</b>	<b>\$143,997,512</b>	<b>\$143,997,512</b>	<b>\$6,065,975</b>	<b>\$0</b>	<b>\$1,353,817</b>	<b>\$151,417,304</b>	<b>\$7,419,792</b>
<b>Judicial Administration</b>											
80	Circuit Court and Records	\$13,206,946	\$12,873,323	(\$333,623)	\$13,429,813	\$13,429,813	\$53,685	\$0	\$0	\$13,483,498	\$53,685
82	Office of the Commonwealth's Attorney	9,185,146	7,118,573	(2,066,573)	8,458,241	8,458,241	1,480,787	0	0	9,939,028	1,480,787
85	General District Court	5,215,764	4,276,539	(939,225)	5,454,939	5,454,939	299,376	0	252,008	6,006,323	551,384
91	Office of the Sheriff	22,702,922	22,336,246	(366,676)	21,972,238	21,972,238	1,431,850	0	0	23,404,088	1,431,850
	<b>Total Judicial Administration</b>	<b>\$50,310,778</b>	<b>\$46,604,681</b>	<b>(\$3,706,097)</b>	<b>\$49,315,231</b>	<b>\$49,315,231</b>	<b>\$3,265,698</b>	<b>\$0</b>	<b>\$252,008</b>	<b>\$52,832,937</b>	<b>\$3,517,706</b>
<b>Public Safety</b>											
04	Department of Cable and Consumer Services	\$773,637	\$676,129	(\$97,508)	\$859,017	\$859,017	\$210	\$0	\$0	\$859,227	\$210
31	Land Development Services <sup>1</sup>	15,313,664	14,636,834	(676,830)	0	0	0	0	0	0	0
81	Juvenile and Domestic Relations District Court	26,358,501	23,585,326	(2,773,175)	27,593,906	27,593,906	97,275	0	0	27,691,181	97,275
90	Police Department	226,359,861	218,660,560	(7,699,301)	235,505,691	235,505,691	6,791,549	381,600	39,172	242,718,012	7,212,321
91	Office of the Sheriff	52,424,064	47,229,444	(5,194,620)	54,417,790	54,417,790	773,041	0	(1,000,000)	54,190,831	(226,959)
92	Fire and Rescue Department	226,620,517	226,193,782	(426,735)	235,446,205	235,446,205	173,875	0	34,255	235,654,335	208,130
93	Department of Emergency Management and Security	7,502,444	5,708,029	(1,794,415)	7,561,945	7,561,945	1,550,531	0	28,045	9,140,521	1,578,576
96	Department of Animal Sheltering	2,929,378	2,673,244	(256,134)	3,190,809	3,190,809	170,907	0	1,507,354	4,869,070	1,678,261
97	Department of Code Compliance	4,883,721	4,580,295	(303,426)	5,082,542	5,082,542	1,271	0	0	5,083,813	1,271
	<b>Total Public Safety</b>	<b>\$563,165,787</b>	<b>\$543,943,643</b>	<b>(\$19,222,144)</b>	<b>\$569,657,905</b>	<b>\$569,657,905</b>	<b>\$9,558,659</b>	<b>\$381,600</b>	<b>\$608,826</b>	<b>\$580,206,990</b>	<b>\$10,549,085</b>
<b>Public Works</b>											
08	Facilities Management Department	\$63,708,900	\$55,855,411	(\$7,853,489)	\$61,364,779	\$61,364,779	\$6,380,046	\$0	\$3,423,000	\$71,167,825	\$9,803,046
25	Business Planning and Support	1,208,555	1,023,363	(185,192)	1,262,110	1,262,110	3,710	0	0	1,265,820	3,710
26	Office of Capital Facilities	16,457,019	13,786,585	(2,670,434)	16,508,271	16,508,271	1,065,068	0	723,000	18,296,339	1,788,068
87	Unclassified Administrative Expenses (Public Works)	4,265,272	3,304,037	(961,235)	0	0	0	0	0	0	0
	<b>Total Public Works</b>	<b>\$85,639,746</b>	<b>\$73,969,396</b>	<b>(\$11,670,350)</b>	<b>\$79,135,160</b>	<b>\$79,135,160</b>	<b>\$7,448,824</b>	<b>\$0</b>	<b>\$4,146,000</b>	<b>\$90,729,984</b>	<b>\$11,594,824</b>
<b>Health and Welfare</b>											
67	Department of Family Services	\$146,212,006	\$134,388,358	(\$11,823,648)	\$156,592,827	\$156,592,827	\$1,585,793	\$0	\$663,861	\$158,842,481	\$2,249,654
71	Health Department	77,712,498	70,946,762	(6,765,736)	83,089,790	83,089,790	4,252,870	0	0	87,342,660	4,252,870
79	Department of Neighborhood and Community Services	93,814,239	75,641,858	(18,172,381)	98,652,203	98,652,203	8,432,491	1,128,798	573,056	108,786,548	10,134,345
	<b>Total Health and Welfare</b>	<b>\$317,738,743</b>	<b>\$280,976,978</b>	<b>(\$36,761,765)</b>	<b>\$338,334,820</b>	<b>\$338,334,820</b>	<b>\$14,271,154</b>	<b>\$1,128,798</b>	<b>\$1,236,917</b>	<b>\$354,971,689</b>	<b>\$16,636,869</b>

## FY 2022 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Parks and Libraries</b>											
51	Fairfax County Park Authority	\$28,857,355	\$28,140,526	(\$716,829)	\$30,677,847	\$30,677,847	\$695,790	\$0	\$503,181	\$31,876,818	\$1,198,971
52	Fairfax County Public Library	31,532,926	30,324,200	(1,208,726)	32,017,039	32,017,039	901,896	0	29,793	32,948,728	931,689
	<b>Total Parks and Libraries</b>	<b>\$60,390,281</b>	<b>\$58,464,726</b>	<b>(\$1,925,555)</b>	<b>\$62,694,886</b>	<b>\$62,694,886</b>	<b>\$1,597,686</b>	<b>\$0</b>	<b>\$532,974</b>	<b>\$64,825,546</b>	<b>\$2,130,660</b>
<b>Community Development</b>											
16	Economic Development Authority	\$9,070,016	\$9,029,922	(\$40,094)	\$9,138,153	\$9,138,153	\$40,090	\$0	\$365,627	\$9,543,870	\$405,717
30	Department of Economic Initiatives	1,907,195	1,450,427	(456,768)	1,969,127	1,969,127	223,093	0	23,219	2,215,439	246,312
31	Land Development Services <sup>1</sup>	17,112,791	15,900,627	(1,212,164)	0	0	0	0	0	0	0
35	Department of Planning and Development	15,045,439	12,405,319	(2,640,120)	15,148,609	15,148,609	1,173,559	0	128,088	16,450,256	1,301,647
38	Department of Housing and Community Development	27,092,945	25,448,564	(1,644,381)	28,985,542	28,985,542	1,611,654	0	1,588,378	32,185,574	3,200,032
39	Office of Human Rights and Equity Programs	1,925,339	1,498,649	(426,690)	1,974,929	1,974,929	60,390	0	8,453	2,043,772	68,843
40	Department of Transportation	10,292,852	9,209,170	(1,083,682)	10,666,614	10,666,614	946,233	0	189,746	11,802,593	1,135,979
	<b>Total Community Development</b>	<b>\$82,446,577</b>	<b>\$74,942,678</b>	<b>(\$7,503,899)</b>	<b>\$67,882,974</b>	<b>\$67,882,974</b>	<b>\$4,055,019</b>	<b>\$0</b>	<b>\$2,303,511</b>	<b>\$74,241,504</b>	<b>\$6,358,530</b>
<b>Nondepartmental</b>											
87	Unclassified Administrative Expenses (Nondepartmental)	\$148,182,133	\$51,164,055	(\$97,018,078)	\$0	\$0	\$0	\$22,244,387	\$186,221,010	\$208,465,397	\$208,465,397
89	Employee Benefits	412,096,457	394,807,359	(17,289,098)	439,175,466	439,175,466	0	0	1,124,893	440,300,359	1,124,893
	<b>Total Nondepartmental</b>	<b>\$560,278,590</b>	<b>\$445,971,414</b>	<b>(\$114,307,176)</b>	<b>\$439,175,466</b>	<b>\$439,175,466</b>	<b>\$0</b>	<b>\$22,244,387</b>	<b>\$187,345,903</b>	<b>\$648,765,756</b>	<b>\$209,590,290</b>
<b>Total General Fund Direct Expenditures</b>											
		<b>\$1,859,830,491</b>	<b>\$1,653,964,174</b>	<b>(\$205,866,317)</b>	<b>\$1,750,193,954</b>	<b>\$1,750,193,954</b>	<b>\$46,263,015</b>	<b>\$23,754,785</b>	<b>\$197,779,956</b>	<b>\$2,017,991,710</b>	<b>\$267,797,756</b>

<sup>1</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is transferred to a new Fund 40200, Land Development Services. All FY 2023 adjustments related to Agency 31, including encumbered carryover, are reflected in Fund 40200 in the Summary of Appropriated Funds Expenditures schedule, in Attachment I, of the FY 2022 Carryover Review.

**FY 2022 CARRYOVER EXPENDITURES BY FUND**  
**SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>										
<b>General Fund Group</b>										
10001 General Fund	\$1,859,830,491	\$1,653,964,174	(\$205,866,317)	\$1,750,193,954	\$1,750,193,954	\$46,263,015	\$23,754,785	\$197,779,956	\$2,017,991,710	\$267,797,756
10015 Economic Opportunity Reserve	47,604,145	369,411	(47,234,734)	0	0	47,234,734	0	2,846,708	50,081,442	50,081,442
10020 Consolidated Community Funding Pool	12,666,382	12,018,449	(647,933)	12,897,910	12,897,910	647,933	0	0	13,545,843	647,933
10030 Contributory Fund	20,178,160	20,148,357	(29,803)	15,970,288	15,970,288	0	0	2,500,000	18,470,288	2,500,000
10040 Information Technology Projects	67,076,498	19,015,821	(48,060,677)	0	0	48,060,677	0	8,338,606	56,399,283	56,399,283
<b>Total General Fund Group</b>	<b>\$2,007,355,676</b>	<b>\$1,705,516,212</b>	<b>(\$301,839,464)</b>	<b>\$1,779,062,152</b>	<b>\$1,779,062,152</b>	<b>\$142,206,359</b>	<b>\$23,754,785</b>	<b>\$211,465,270</b>	<b>\$2,156,488,566</b>	<b>\$377,426,414</b>
<b>Debt Service Funds</b>										
20000 Consolidated Debt Service	\$339,575,607	\$332,622,272	(\$6,953,335)	\$340,052,647	\$340,052,647	\$0	\$0	\$5,231,757	\$345,284,404	\$5,231,757
<b>Capital Project Funds</b>										
30000 Metro Operations and Construction	\$82,670,850	\$70,512,005	(\$12,158,845)	\$91,635,513	\$91,635,513	\$12,158,845	\$0	(\$12,067,024)	\$91,727,334	\$91,821
30010 General Construction and Contributions	261,724,043	55,893,712	(205,830,331)	27,172,006	27,172,006	205,830,331	0	39,462,278	272,464,615	245,292,609
30015 Environmental and Energy Program	31,915,044	5,635,726	(26,279,318)	1,298,767	1,298,767	26,279,318	0	11,033,495	38,611,580	37,312,813
30020 Infrastructure Replacement and Upgrades	71,996,179	11,760,106	(60,236,073)	1,500,000	1,500,000	60,236,073	0	20,415,725	82,151,798	80,651,798
30030 Library Construction	107,375,610	4,080,309	(103,295,301)	0	0	103,295,301	0	0	103,295,301	103,295,301
30040 Contributed Roadway Improvement	48,340,654	7,722,393	(40,618,261)	0	0	40,618,261	0	10,204,096	50,822,357	50,822,357
30050 Transportation Improvements	67,678,910	8,347,704	(59,331,206)	0	0	59,331,206	0	25,980,888	85,312,094	85,312,094
30070 Public Safety Construction	338,724,592	40,728,096	(297,996,496)	0	0	297,996,496	0	12,011,465	310,007,961	310,007,961
30090 Pro Rata Share Drainage Construction	5,712,821	85,857	(5,626,964)	0	0	5,626,964	0	2,981,008	8,607,972	8,607,972
30300 Affordable Housing Development and Investment	85,415,877	14,975,749	(70,440,128)	35,386,000	35,386,000	70,440,128	0	1,131,669	106,957,797	71,571,797
30400 Park Authority Bond Construction	169,347,465	26,567,797	(142,779,668)	0	0	142,779,668	0	1,640,318	144,419,986	144,419,986
S31000 Public School Construction	658,872,289	207,748,308	(451,123,981)	203,814,043	203,814,043	0	0	461,786,085	665,600,128	461,786,085
<b>Total Capital Project Funds</b>	<b>\$1,929,774,334</b>	<b>\$454,057,762</b>	<b>(\$1,475,716,572)</b>	<b>\$360,806,329</b>	<b>\$360,806,329</b>	<b>\$1,024,592,591</b>	<b>\$0</b>	<b>\$574,580,003</b>	<b>\$1,959,978,923</b>	<b>\$1,599,172,594</b>
<b>Special Revenue Funds</b>										
40000 County Transit Systems	\$147,037,123	\$128,700,965	(\$18,336,158)	\$130,399,164	\$130,399,164	\$17,140,585	\$0	\$32,650,000	\$180,189,749	\$49,790,585
40010 County and Regional Transportation Projects	424,930,301	56,296,112	(368,634,189)	69,801,634	69,801,634	368,156,034	0	51,657,177	489,614,845	419,813,211
40030 Cable Communications	17,633,533	10,062,013	(7,571,520)	11,665,893	11,665,893	1,442,383	4,125,588	0	17,233,864	5,567,971
40040 Fairfax-Falls Church Community Services Board	199,895,087	168,255,282	(31,639,805)	202,350,409	202,350,409	6,039,330	0	3,885,158	212,274,897	9,924,488
40045 Early Childhood Birth to 5	33,123,520	24,664,709	(8,458,811)	33,502,073	33,502,073	403,537	0	17,497	33,923,107	421,034
40050 Reston Community Center	10,938,211	8,372,412	(2,565,799)	9,606,316	9,606,316	1,551,285	0	(262,056)	10,895,545	1,289,229
40060 McLean Community Center	6,897,045	5,996,532	(900,513)	7,832,827	7,832,827	604,343	0	0	8,437,170	604,343
40070 Burgundy Village Community Center	161,939	28,315	(133,624)	47,656	47,656	65,498	0	0	113,154	65,498
40080 Integrated Pest Management Program	3,685,668	2,129,481	(1,556,187)	3,433,931	3,433,931	214,446	0	0	3,648,377	214,446
40090 E-911	69,098,056	43,448,172	(25,649,884)	57,683,070	57,683,070	20,694,963	0	0	78,378,033	20,694,963
40100 Stormwater Services	272,972,778	81,703,160	(191,269,618)	92,993,055	92,993,055	191,021,760	0	1,691,049	285,705,864	192,712,809
40110 Dulles Rail Phase I Transportation Improvement District	19,218,750	19,054,435	(164,315)	14,008,250	14,008,250	0	0	0	14,008,250	0
40120 Dulles Rail Phase II Transportation Improvement District	13,313,233	11,061,289	(2,251,944)	500,000	500,000	0	0	38,600,000	39,100,000	38,600,000
40125 Metrorail Parking System Pledged Revenue	15,559,874	12,860,132	(2,699,742)	12,597,518	12,597,518	2,699,742	0	511,283	15,808,543	3,211,025
40130 Leaf Collection	2,634,001	2,462,089	(171,912)	2,648,462	2,648,462	0	0	0	2,648,462	0
40140 Refuse Collection and Recycling Operations	21,795,213	18,916,801	(2,878,412)	21,569,641	21,569,641	1,637,113	244,345	0	23,451,099	1,881,458
40150 Refuse Disposal	64,649,086	54,436,219	(10,212,867)	58,152,178	58,152,178	8,440,673	171,850	0	66,764,701	8,612,523
40170 I-95 Refuse Disposal	18,082,618	7,734,578	(10,348,040)	10,259,599	10,259,599	8,924,296	0	0	19,183,895	8,924,296
40180 Tysons Service District	10,700,247	220,483	(10,479,764)	0	0	10,479,764	0	7,800,000	18,279,764	18,279,764
40190 Reston Service District	862,560	29,646	(832,914)	0	0	832,914	0	3,500,000	4,332,914	4,332,914
40200 Land Development Services <sup>1</sup>	0	0	0	45,810,268	45,810,268	0	0	1,966,930	47,777,198	1,966,930
40300 Housing Trust	23,021,190	7,216,777	(15,804,413)	3,667,191	3,667,191	15,804,413	0	3,117,904	22,589,508	18,922,317
40330 Elderly Housing Programs	3,817,013	1,908,045	(1,908,968)	0	0	0	0	0	0	0

**FY 2022 CARRYOVER EXPENDITURES BY FUND**  
**SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>										
50000 Federal/State Grants	571,085,391	263,328,416	(307,756,975)	126,217,279	126,217,279	272,499,171	0	44,136,288	442,852,738	316,635,459
50800 Community Development Block Grant	16,390,155	9,660,455	(6,729,700)	6,128,149	6,128,149	6,729,700	0	139,378	12,997,227	6,869,078
50810 HOME Investment Partnerships Grant	12,751,196	2,170,729	(10,580,467)	2,175,471	2,175,471	10,580,467	0	626,014	13,381,952	11,206,481
S10000 Public School Operating	3,524,522,938	3,105,768,372	(418,754,566)	3,255,508,063	3,255,508,063	0	0	407,433,704	3,662,941,767	407,433,704
S40000 Public School Food and Nutrition Services	94,400,662	85,324,846	(9,075,816)	94,749,795	94,749,795	0	0	44,831,466	139,581,261	44,831,466
S43000 Public School Adult and Community Education	8,792,226	7,886,955	(905,271)	8,682,078	8,682,078	0	0	116,892	8,798,970	116,892
S50000 Public School Grants & Self Supporting Programs	201,192,755	92,075,076	(109,117,679)	81,193,094	81,193,094	0	0	97,027,952	178,221,046	97,027,952
<b>Total Special Revenue Funds</b>	<b>\$5,809,162,369</b>	<b>\$4,231,772,496</b>	<b>(\$1,577,389,873)</b>	<b>\$4,363,183,064</b>	<b>\$4,363,183,064</b>	<b>\$945,962,417</b>	<b>\$4,541,783</b>	<b>\$739,446,636</b>	<b>\$6,053,133,900</b>	<b>\$1,689,950,836</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$10,085,867,986</b>	<b>\$6,723,968,742</b>	<b>(\$3,361,899,244)</b>	<b>\$6,843,104,192</b>	<b>\$6,843,104,192</b>	<b>\$2,112,761,367</b>	<b>\$28,296,568</b>	<b>\$1,530,723,666</b>	<b>\$10,514,885,793</b>	<b>\$3,671,781,601</b>
<b>PROPRIETARY FUNDS</b>										
<b>Internal Service Funds</b>										
60000 County Insurance	\$43,565,943	\$24,940,996	(\$18,624,947)	\$35,013,475	\$35,013,475	\$3,164	\$0	\$10,448,050	\$45,464,689	\$10,451,214
60010 Department of Vehicle Services	95,961,151	85,567,802	(10,393,349)	79,225,959	79,225,959	4,831,911	0	346,598	84,404,468	5,178,509
60020 Document Services	9,605,926	8,567,815	(1,038,111)	9,337,443	9,337,443	593,273	0	9,807	9,940,523	603,080
60030 Technology Infrastructure Services	64,814,089	47,890,463	(16,923,626)	48,641,772	48,641,772	4,509,132	0	10,725,415	63,876,319	15,234,547
60040 Health Benefits	206,913,153	182,515,645	(24,397,508)	187,146,541	187,146,541	0	0	31,971,122	219,117,663	31,971,122
S60000 Public School Insurance	20,025,785	15,028,295	(4,997,490)	19,912,660	19,912,660	0	0	5,923,450	25,836,110	5,923,450
S62000 Public School Health and Flexible Benefits	593,117,192	573,514,723	(19,602,469)	609,205,428	609,205,428	0	0	(27,234,730)	581,970,698	(27,234,730)
<b>Total Internal Service Funds</b>	<b>\$1,034,003,239</b>	<b>\$938,025,739</b>	<b>(\$95,977,500)</b>	<b>\$988,483,278</b>	<b>\$988,483,278</b>	<b>\$9,937,480</b>	<b>\$0</b>	<b>\$32,189,712</b>	<b>\$1,030,610,470</b>	<b>\$42,127,192</b>
<b>Enterprise Funds</b>										
69010 Sewer Operation and Maintenance	\$120,164,268	\$102,487,368	(\$17,676,900)	\$119,360,510	\$119,360,510	\$10,468,391	\$0	\$3,000,000	\$132,828,901	\$13,468,391
69020 Sewer Bond Parity Debt Service	33,263,106	33,246,982	(16,124)	33,503,257	33,503,257	0	0	0	33,503,257	0
69040 Sewer Bond Subordinate Debt Service	25,689,605	23,381,526	(2,308,079)	22,358,883	22,358,883	0	0	0	22,358,883	0
69300 Sewer Construction Improvements	131,077,740	61,196,618	(69,881,122)	89,000,000	89,000,000	69,881,122	0	0	158,881,122	69,881,122
69310 Sewer Bond Construction	202,404,431	66,884,287	(135,520,144)	0	0	135,520,144	0	134,282	135,654,426	135,654,426
<b>Total Enterprise Funds</b>	<b>\$512,599,150</b>	<b>\$287,196,781</b>	<b>(\$225,402,369)</b>	<b>\$264,222,650</b>	<b>\$264,222,650</b>	<b>\$215,869,657</b>	<b>\$0</b>	<b>\$3,134,282</b>	<b>\$483,226,589</b>	<b>\$219,003,939</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,546,602,389</b>	<b>\$1,225,222,520</b>	<b>(\$321,379,869)</b>	<b>\$1,252,705,928</b>	<b>\$1,252,705,928</b>	<b>\$225,807,137</b>	<b>\$0</b>	<b>\$35,323,994</b>	<b>\$1,513,837,059</b>	<b>\$261,131,131</b>
<b>FIDUCIARY FUNDS</b>										
<b>Agency Funds</b>										
70000 Route 28 Taxing District	\$11,827,898	\$10,978,100	(\$849,798)	\$12,156,286	\$12,156,286	\$0	\$0	(\$15)	\$12,156,271	(\$15)
70040 Mosaic District Community Development Authority	4,882,023	4,882,023	0	4,881,435	4,881,435	0	0	0	4,881,435	0
<b>Total Agency Funds</b>	<b>\$16,709,921</b>	<b>\$15,860,123</b>	<b>(\$849,798)</b>	<b>\$17,037,721</b>	<b>\$17,037,721</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15)</b>	<b>\$17,037,706</b>	<b>(\$15)</b>
<b>Trust Funds</b>										
73000 Employees' Retirement Trust	\$433,393,508	\$429,940,112	(\$3,453,396)	\$434,904,094	\$434,904,094	\$0	\$0	\$0	\$434,904,094	\$0
73010 Uniformed Employees Retirement Trust	147,820,204	148,509,801	689,597	148,226,421	148,226,421	0	0	0	148,226,421	0
73020 Police Retirement Trust	122,270,564	123,110,469	839,905	114,947,679	114,947,679	0	0	0	114,947,679	0
73030 OPEB Trust	25,362,825	12,503,431	(12,859,394)	14,360,228	14,360,228	0	0	0	14,360,228	0
S71000 Educational Employees' Retirement	225,332,934	213,367,857	(11,965,077)	234,792,898	234,792,898	0	0	100,504	234,893,402	100,504
S71100 Public School OPEB Trust	16,923,500	16,940,889	17,389	16,876,500	16,876,500	0	0	0	16,876,500	0
<b>Total Trust Funds</b>	<b>\$971,103,535</b>	<b>\$944,372,559</b>	<b>(\$26,730,976)</b>	<b>\$964,107,820</b>	<b>\$964,107,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,504</b>	<b>\$964,208,324</b>	<b>\$100,504</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$987,813,456</b>	<b>\$960,232,682</b>	<b>(\$27,580,774)</b>	<b>\$981,145,541</b>	<b>\$981,145,541</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,489</b>	<b>\$981,246,030</b>	<b>\$100,489</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$12,620,283,831</b>	<b>\$8,909,423,944</b>	<b>(\$3,710,859,887)</b>	<b>\$9,076,955,661</b>	<b>\$9,076,955,661</b>	<b>\$2,338,568,504</b>	<b>\$28,296,568</b>	<b>\$1,566,148,149</b>	<b>\$13,009,968,882</b>	<b>\$3,933,013,221</b>
<b>Less: Internal Service Funds <sup>2</sup></b>	<b>(\$1,034,003,239)</b>	<b>(\$938,025,739)</b>	<b>\$95,977,500</b>	<b>(\$988,483,278)</b>	<b>(\$988,483,278)</b>	<b>(\$9,937,480)</b>	<b>\$0</b>	<b>(\$32,189,712)</b>	<b>(\$1,030,610,470)</b>	<b>(\$42,127,192)</b>
<b>NET EXPENDITURES</b>	<b>\$11,586,280,592</b>	<b>\$7,971,398,205</b>	<b>(\$3,614,882,387)</b>	<b>\$8,088,472,383</b>	<b>\$8,088,472,383</b>	<b>\$2,328,631,024</b>	<b>\$28,296,568</b>	<b>\$1,533,958,437</b>	<b>\$11,979,358,412</b>	<b>\$3,890,886,029</b>

<sup>1</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is moved from the General Fund to a new Fund 40200, Land Development Services. All FY 2022 activity related to Fund 40200 is reflected in Agency 31 in the General Fund Expenditures by Agency schedule, in Attachment I, of the *FY 2022 Carryover Review*.

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

## FY 2022 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2022 Estimate	FY 2022 Actual	Increase/ (Decrease)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2023 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>										
<b>Special Revenue Funds</b>										
83000 Alcohol Safety Action Program	\$1,923,041	\$1,548,590	(\$374,451)	\$2,006,025	\$2,006,025	\$0	\$0	\$5,923	\$2,011,948	\$5,923
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>										
<b>Agency Funds</b>										
10031 Northern Virginia Regional Identification System	\$94,401	\$52,095	(\$42,306)	\$18,799	\$18,799	\$42,306	\$0	\$0	\$61,105	\$42,306
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>										
<b>Other Housing Funds</b>										
81000 FCRHA General Operating	\$16,226,031	\$4,009,691	(\$12,216,340)	\$4,721,804	\$4,721,804	\$1,308,883	\$0	\$10,735,044	\$16,765,731	\$12,043,927
81060 FCRHA Internal Service	2,419,614	908,354	(1,511,260)	1,854,925	1,854,925	204,130	0	(437,906)	1,621,149	(233,776)
81100 Fairfax County Rental Program	1,414,175	85,238	(1,328,937)	0	0	0	0	0	0	0
81200 Housing Partnerships	9,068,767	1,951,647	(7,117,120)	0	0	0	0	0	0	0
81300 RAD-Project-Based Voucher	241,946	0	(241,946)	0	0	0	0	0	0	0
81400 FCRHA Asset Management	27,091,457	937,119	(26,154,338)	727,194	727,194	4,253,233	0	82,518,348	87,498,775	86,771,581
81500 Housing Grants and Projects	2,903,867	1,971,264	(932,603)	2,634,912	2,634,912	108,333	0	0	2,743,245	108,333
<b>Total Other Housing Funds</b>	<b>\$59,365,857</b>	<b>\$9,863,313</b>	<b>(\$49,502,544)</b>	<b>\$9,938,835</b>	<b>\$9,938,835</b>	<b>\$5,874,579</b>	<b>\$0</b>	<b>\$92,815,486</b>	<b>\$108,628,900</b>	<b>\$98,690,065</b>
<b>Annual Contribution Contract</b>										
81510 Housing Choice Voucher Program	\$76,590,131	\$73,057,802	(\$3,532,329)	\$81,922,415	\$81,922,415	\$386,853	\$0	\$707,759	\$83,017,027	\$1,094,612
<b>Total Annual Contribution Contract</b>	<b>\$76,590,131</b>	<b>\$73,057,802</b>	<b>(\$3,532,329)</b>	<b>\$81,922,415</b>	<b>\$81,922,415</b>	<b>\$386,853</b>	<b>\$0</b>	<b>\$707,759</b>	<b>\$83,017,027</b>	<b>\$1,094,612</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$135,955,988</b>	<b>\$82,921,115</b>	<b>(\$53,034,873)</b>	<b>\$91,861,250</b>	<b>\$91,861,250</b>	<b>\$6,261,432</b>	<b>\$0</b>	<b>\$93,523,245</b>	<b>\$191,645,927</b>	<b>\$99,784,677</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>										
<b>Special Revenue Funds</b>										
80000 Park Revenue and Operating	\$43,686,921	\$42,091,524	(\$1,595,397)	\$41,264,010	\$41,264,010	\$1,567,992	\$0	\$0	\$42,832,002	\$1,567,992
<b>Capital Projects Funds</b>										
80300 Park Improvements	\$27,040,092	\$4,024,147	(\$23,015,945)	\$0	\$0	\$23,015,945	\$0	\$8,010,125	\$31,026,070	\$31,026,070
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$70,727,013</b>	<b>\$46,115,671</b>	<b>(\$24,611,342)</b>	<b>\$41,264,010</b>	<b>\$41,264,010</b>	<b>\$24,583,937</b>	<b>\$0</b>	<b>\$8,010,125</b>	<b>\$73,858,072</b>	<b>\$32,594,062</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$208,700,443</b>	<b>\$130,637,471</b>	<b>(\$78,062,972)</b>	<b>\$135,150,084</b>	<b>\$135,150,084</b>	<b>\$30,887,675</b>	<b>\$0</b>	<b>\$101,539,293</b>	<b>\$267,577,052</b>	<b>\$132,426,968</b>

**ATTACHMENT II:**  
**SUMMARY OF GENERAL FUND RECEIPTS**



# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Actual	Change from the FY 2022 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$3,006,833,157	\$3,047,959,917	\$3,051,670,797	\$3,053,629,808	\$1,959,011	0.1%
Personal Property Taxes - Current and Delinquent <sup>1</sup>	642,393,566	654,120,443	672,019,272	685,086,321	13,067,049	1.9%
Other Local Taxes	549,104,239	525,807,944	559,626,031	591,940,176	32,314,145	5.8%
Permits, Fees and Regulatory Licenses	57,076,113	52,439,181	50,782,784	59,606,581	8,823,797	17.4%
Fines and Forfeitures	5,477,214	8,727,970	6,913,687	7,202,177	288,490	4.2%
Revenue from Use of Money /Property	24,776,135	14,973,158	14,597,536	19,249,568	4,652,032	31.9%
Charges for Services	33,695,016	57,104,738	50,885,981	52,729,635	1,843,654	3.6%
Revenue from the Commonwealth and Federal Government <sup>1</sup>	253,962,109	141,664,665	140,616,142	255,440,861	114,824,719	81.7%
Recovered Costs / Other Revenue	18,312,162	15,526,944	14,778,130	16,968,046	2,189,916	14.8%
<b>Total Revenue</b>	<b>\$4,591,629,711</b>	<b>\$4,518,324,960</b>	<b>\$4,561,890,360</b>	<b>\$4,741,853,173</b>	<b>\$179,962,813</b>	<b>3.9%</b>
Transfers In	8,707,781	9,000,481	24,000,481	24,000,481	0	0.0%
<b>Total Receipts</b>	<b>\$4,600,337,492</b>	<b>\$4,527,325,441</b>	<b>\$4,585,890,841</b>	<b>\$4,765,853,654</b>	<b>\$179,962,813</b>	<b>3.9%</b>

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

General Fund Revenues and Transfers In for FY 2022 are \$4,765,853,654, an increase of \$179,962,813, or 3.9 percent, over the *FY 2022 Revised Budget Plan* estimate. Of the increase, \$111,447,319 is unbudgeted federal stimulus revenue from the American Rescue Plan Act (ARPA) that the County received at the end of FY 2022. The remaining increase of \$68,515,494 is primarily the result of higher-than-expected Property Tax receipts, Other Local Taxes, Permits, Fees, and Regulatory Licenses, Revenue from the Use of Money and Property, Charges for Services, and Recovered Costs/Other Revenue. Projecting revenues during FY 2022 continued to be a challenge as many of the County's revenue streams recovered, while others were still negatively impacted by the effects of the pandemic. Excluding the one-time federal stimulus received in FY 2022, the revenue variance compared to the *FY 2022 Revised Budget Plan* estimate was 1.5 percent. FY 2022 General Fund revenues increased 3.3 percent over the FY 2021 level.

As noted in the Administrative Adjustments section, an increase of \$32,902,710 in General Fund revenues is recommended for FY 2023. The adjustment is associated with increased Revenue from the Commonwealth of \$6.3 million and higher Investment Interest revenue of \$26.6 million. Other revenue categories such as Sales Tax, Business, Professional, and Occupational License tax (BPOL), Transient Occupancy Tax, Recordation and Deed of Conveyance taxes will be closely monitored and the impact of economic conditions, including inflation, consumer confidence, and interest rates among others, will be evaluated once several months of actual revenue collections information is available. Sales Tax receipts were up 14.0 percent in FY 2022, but this level of growth is unlikely in FY 2023 as rising inflation could impact consumer spending. FY 2022 BPOL tax revenue increased 7.6 percent after declining 1.5 percent in FY 2021 as it recovered from the pandemic-related disruptions. Any necessary FY 2023 revenue adjustments will be made as part of the fall 2022 revenue review or during the *FY 2023 Third Quarter Review*.

## **FY 2022 Carryover Review**

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

## REAL PROPERTY TAXES

### REAL ESTATE TAX-CURRENT AND DELINQUENT

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$3,006,833,157	\$3,047,959,917	\$3,051,670,797	\$3,053,629,808	\$1,959,011	0.1%

Total Real Estate Taxes in FY 2022 are \$3,053,629,808, an increase of \$1,959,011, or 0.1 percent, over the *FY 2022 Revised Budget Plan*. FY 2022 Current Real Estate Taxes are \$3,049,482,561, representing an increase of \$6,367,058 over the *FY 2022 Revised Budget Plan*. This increase is primarily due to lower than projected tax relief and higher collection rate of 99.66 percent compared to the projected collection rate of 99.50 percent. Partially offsetting the increase are higher exonerations and lower than projected supplemental assessments. FY 2022 Real Estate Current Tax revenue reflects an increase of 1.7 percent over FY 2021.

FY 2022 Delinquent Real Estate Tax collections are \$4,147,247, a decrease of \$4,408,047 from the *FY 2022 Revised Budget Plan* estimate. The decrease compared to the budget estimate is due to a large refund for prior years' taxes.

## PERSONAL PROPERTY TAX

### PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$642,393,566	\$654,120,443	\$672,019,272	\$685,086,321	\$13,067,049	1.9%

Total Personal Property Taxes in FY 2022 are \$685,086,321, an increase of \$13,067,049, or 1.9 percent, over the *FY 2022 Revised Budget Plan*. FY 2022 collections for Current Personal Property Taxes are \$657,711,279, an increase of \$237,665 over the *FY 2022 Revised Budget Plan* estimate. Of the total FY 2022 Current Personal Property Tax revenue, \$211.3 million is the portion reimbursed by the Commonwealth of Virginia under the Personal Property Tax Relief Act (PPTRA). A collection rate of 96.67 percent was achieved in FY 2022 on the taxpayer's portion of Personal Property levy. FY 2022 Personal Property Current Tax revenue reflects an increase of 4.8 percent over FY 2021 primarily due to a strong increase of 7.2 percent in the average vehicle levy and an increase of 0.6 percent in the number of vehicles registered in the County.

FY 2022 Delinquent Personal Property Taxes are \$27,375,042, an increase of \$12,829,384 over the *FY 2022 Revised Budget Plan* estimate as a result of significant collection activity by the Department of Tax Administration (DTA).

# SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

## OTHER LOCAL TAXES

Actual FY 2022 collections for Other Local Taxes are \$591,940,176, a net increase of \$32,314,145, or 5.8 percent, over the *FY 2022 Revised Budget Plan* estimate of \$559,626,031. This increase is primarily due higher than expected Sales Tax, Business, Professional, and Occupational License (BPOL) Tax, Recordation and Deed of Conveyance Taxes, Transient Occupancy Tax, and Bank Franchise Tax receipts.

## LOCAL SALES TAX

FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2022 Actual	Increase/ (Decrease)	Percent Change
\$200,832,101	\$199,209,725	\$218,759,355	\$228,931,884	\$10,172,529	4.7%

Actual FY 2022 Sales Tax receipts are \$228,931,884, an increase of \$10,172,529, or 4.7 percent, over the *FY 2022 Revised Budget Plan* estimate. During the FY 2022 fall revenue review and at the *FY 2022 Third Quarter Review*, the FY 2022 estimate was increased a total of \$19.5 million based on year-to-date collections, representing growth of 8.9 percent over the FY 2021 level. At the time of the *FY 2022 Third Quarter Review*, Sales Tax collections were up 15.1 percent through February 2022. The revised budget estimate assumed that collections for the remaining months of the fiscal year would be level with the same period of FY 2021. There was a significant economic uncertainty due to geopolitical factors and surging inflation pressures, which could have negatively impacted consumer spending. However, receipts held up well through the remainder of the fiscal year and increased 14.0 percent compared to FY 2021 collections.

## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2022 Actual	Increase/ (Decrease)	Percent Change
\$171,263,824	\$170,000,000	\$176,400,000	\$184,346,268	\$7,946,268	4.5%

Actual FY 2022 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$184,346,268, an increase of \$7,946,268, or 4.5 percent, over the *FY 2022 Revised Budget Plan* estimate. Little actual data about this revenue category is available until late in the fiscal year because businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts. This makes it a challenging category to forecast. Actual FY 2022 receipts increased a strong 7.6 percent after declining 1.5 percent in FY 2021. In FY 2022, the combined Consultant and Business Service Occupations categories, which represent almost 44 percent of total BPOL receipts, increased 5.2 percent over the FY 2021 level. The Retail category, which represents over 18 percent of total BPOL receipts, increased 17.8 percent after declining 10.7 percent in FY 2021 due to the COVID-19 pandemic. Also heavily impacted by the pandemic disruptions in FY 2021, the Hotels/Motels category increased 62.5 percent in FY 2022 and the Amusement category brought in five times more BPOL tax revenue compared to FY 2021.

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

## TRANSIENT OCCUPANCY TAX

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$6,637,031	\$7,040,000	\$12,716,655	\$14,133,401	\$1,416,746	11.1%

Actual FY 2022 receipts from the Transient Occupancy Tax are \$14,133,401, an increase of \$1,416,746, or 11.1 percent, over the *FY 2022 Revised Budget Plan* estimate. Due to the impact of the COVID-19 pandemic, the U.S. hotel industry reported significant year-over-year declines and total collections decreased almost 58 percent in FY 2021. FY 2022 collections partially recovered and increased 113 percent compared to FY 2021. However, the FY 2022 level is still well below the pre-pandemic collections, as business travel is yet to fully recover.

## BANK FRANCHISE TAX

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$26,706,225	\$23,654,317	\$23,654,317	\$27,055,959	\$3,401,642	14.4%

Actual FY 2022 Bank Franchise Tax revenue is \$27,055,959, an increase of \$3,401,642, or 14.4 percent, over the *FY 2022 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. The Adopted FY 2022 estimate was not adjusted during the year and reflected a decrease of 11.4 percent compared to the actual FY 2021 receipts. Actual Bank Franchise Tax receipts increased 1.3 percent over the FY 2021 level.

## RECORDATION/DEED OF CONVEYANCE TAXES

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$51,925,761	\$35,730,727	\$38,264,711	\$46,480,941	\$8,216,230	21.5%

Actual FY 2022 Recordation and Deed of Conveyance Tax revenue is \$46,480,941, an increase of \$8,216,230, or 21.5 percent, over the *FY 2022 Revised Budget Plan* estimate. FY 2022 Recordation Tax decreased 14.7 percent compared to FY 2021. The rate of decline accelerated as mortgage interest rates increased substantially and collections dropped 24.4 percent in the second half of the fiscal year. FY 2022 Deed of Conveyance Tax increased 9.8 percent compared to the FY 2021 level on strong home sales prices.

## REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2022 revenue from the Use of Money and Property is \$19,249,568, an increase of \$4,652,032, or 31.9 percent, over the *FY 2022 Revised Budget Plan* estimate and is primarily due to an increase in Interest on Investments.

### ***FY 2022 Carryover Review***

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

## INVESTMENT INTEREST

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$22,953,530	\$12,638,976	\$12,638,976	\$17,186,790	\$4,547,814	36.0%

Actual FY 2022 Interest on Investments is \$17,186,790, an increase of \$4,547,814, or 36.0 percent, over the *FY 2022 Revised Budget Plan* estimate as a result of higher than projected average portfolio size and higher yield. Annual revenue in this category is based on a combination of factors including the average portfolio size, average yield, and the percent of interest earnings attributable to the General Fund in FY 2022. The actual FY 2022 average portfolio of \$4,352.7 million earned a yield of 0.48 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio net of administrative fees was 77.94 percent.

## PERMITS, FEES AND REGULATORY LICENSES

### PERMITS, FEES AND REGULATORY LICENSES

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$57,076,113	\$52,439,181	\$50,782,784	\$59,606,581	\$8,823,797	17.4%

Actual FY 2022 revenue from Permits, Fees and Regulatory Licenses is \$59,606,581, an increase of \$8,823,797, or 17.4 percent, over the *FY 2022 Revised Budget Plan* estimate. This increase is primarily the result of higher than projected revenue from Land Development Services (LDS) Building and Inspection fees. Actual FY 2022 LDS revenue is \$50.5 million, an increase of 7.5 percent over the FY 2021 level.

## FINES AND FORFEITURES

### FINES AND FORFEITURES

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$5,477,214	\$8,727,970	\$6,913,687	\$7,202,177	\$288,490	4.2%

Actual FY 2022 revenue from Fines and Forfeitures is \$7,202,177, an increase of \$288,490, or 4.2 percent, over the *FY 2022 Revised Budget Plan* estimate. This increase is primarily due to higher than projected receipts from the Administrative Fee for Collection of Delinquent Taxes, partially offset by lower General District Court fines.

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

<b>CHARGES FOR SERVICES</b>
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## CHARGES FOR SERVICES

FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2022 Actual	Increase/ (Decrease)	Percent Change
\$33,695,016	\$57,104,738	\$50,885,981	\$52,729,635	\$1,843,654	3.6%

Actual FY 2022 revenue from Charges for Services is \$52,729,635, a net increase of \$1,843,654, or 3.6 percent, over the *FY 2022 Revised Budget Plan* estimate. This increase is primarily due to higher than projected EMS Transport fee revenue.

The FY 2022 budget estimate was decreased \$6.6 million during the *FY 2022 Mid-Year Review*. By far the largest reduction was associated with School-Age Child Care (SACC) revenues which were reduced from \$22.0 million in the Adopted Budget to \$18.4 million. FY 2022 actual SACC revenue was \$17.9 million, \$0.5 million lower than expected. Other user fee estimates that were reduced include Court Maintenance and Court Security fees, and a number of Health Department fees.

Total Charges for Services revenue increased 56.5 percent compared to the FY 2021 level. While many revenue categories continued to recover from the pandemic disruptions to County services, receipts are still well below pre-pandemic levels.

<b>RECOVERED COSTS / OTHER REVENUE</b>
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## RECOVERED COSTS / OTHER REVENUE

FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2022 Actual	Increase/ (Decrease)	Percent Change
\$18,312,162	\$15,526,944	\$14,778,130	\$16,968,046	\$2,189,916	14.8%

Actual FY 2022 Revenue from Recovered Costs/Other Revenue is \$16,968,046, a net increase of \$2,189,916, or 14.8 percent, over the *FY 2022 Revised Budget Plan* estimate. The increase is primarily due to higher reimbursement revenue that the County received for the additional school nurse positions which were added to comply with the state mandate.

# SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

## REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

### REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT<sup>1</sup>

<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2022 Revised</b>	<b>FY 2022 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$253,962,109	\$141,664,665	\$140,616,142	\$255,440,861	\$114,824,719	81.7%

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

Actual FY 2022 Revenue from the Commonwealth and Federal Government is \$255,440,861, a net increase of \$114,824,719, or 81.7 percent, over the *FY 2022 Revised Budget Plan* estimate. In FY 2022, the County received approximately \$111.4 million in unbudgeted stimulus funds from the American Rescue Plan Act (ARPA) to mitigate revenue shortfalls and the negative effects of the pandemic. Compared to FY 2021, Revenue from the Commonwealth and Federal Government increased 0.6 percent in FY 2022.

**ATTACHMENT III:**

**SUMMARY OF SIGNIFICANT GENERAL FUND  
EXPENDITURE VARIANCES**



# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2022 was \$205,866,317. Of this amount, \$52.16 million represents outstanding encumbrances required to be carried forward. Only General Fund agencies with significant variances are noted in this attachment.

## **Agency 02, Office of the County Executive**

**\$1,022,108**

The agency balance of \$1,022,108 is 12.1 percent of the FY 2022 approved funding level. Of this amount, \$741,380 is included as encumbered carryover in FY 2023, mainly associated with the One Fairfax, Collective Bargaining, and Climate Adaption and Resilience initiatives. The remaining balance of \$280,728 is primarily attributable to savings in Personnel Services caused by positions that were vacant throughout the fiscal year.

## **Agency 06, Department of Finance**

**\$545,457**

The agency balance of \$545,457 is 5.9 percent of the FY 2022 approved funding level and is due to savings of \$232,928 in Personnel Services associated with vacant positions, and \$263,024 in Operating Expenses primarily due to lower than expected costs for audit related services. Recovered costs were \$49,505 greater than expected.

## **Agency 08, Facilities Management Department**

**\$7,853,489**

The agency balance of \$7,853,489 is 12.3 percent of the FY 2022 approved funding level. Of this amount, \$6,380,046 is included as encumbered carryover in FY 2023. The remaining balance of \$1,473,443 is primarily attributable to savings of \$1,189,709 in Personnel Services and \$371,831 in Operating Expenses. These savings are partially offset by \$88,097 in lower than anticipated Recovered Costs.

## **Agency 11, Department of Human Resources**

**\$884,371**

The agency balance of \$884,371 is 9.3 percent of the FY 2022 approved funding level. Of this amount, \$268,309 is included as encumbered carryover in FY 2023. The remaining balance of \$616,062 is primarily attributable to challenges in filling vacant positions, especially the new collective bargaining positions that the County has been competing with other jurisdictions for candidates with similar skills.

## **Agency 12, Department of Procurement & Material Management**

**\$1,259,187**

The agency balance of \$1,259,187 is 13.8 percent of the FY 2022 approved funding level. Of this amount, \$642,308 is included as encumbered carryover in FY 2023 mainly associated with software subscriptions, Zero Waste Plan support, and equipment for the new warehouse. The remaining balance of \$616,879 is primarily attributable to savings in Personnel Services generated by vacant positions.

## **Agency 15, Office of Elections**

**\$1,626,487**

The agency balance of \$1,626,487 is 20.3 percent of the FY 2022 approved funding level. Of this amount, \$1,448,780 is included as encumbered carryover in FY 2023 mainly associated with mailing services, election software, voting equipment carts, and voting machine batteries. The remaining balance of \$177,707 is primarily attributable to a decrease in the amount of funding required for the June Election.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

## Agency 17, Office of the County Attorney

**\$1,394,281**

The agency balance of \$1,394,281 is 14.7 percent of the FY 2022 approved funding level. Of this amount, \$1,393,522 is included as encumbered carryover in FY 2023 mainly associated with litigation expenses. The remaining balance of \$759 is primarily attributable to a small balance in personnel services.

## Agency 20, Department of Management and Budget

**757,154**

The agency balance of \$757,154 is 11.0 percent of the FY 2022 approved funding level. Of this amount, \$398,338 is included as encumbered carryover in FY 2023. The remaining balance of \$358,816 is primarily attributable to savings in Personnel Services due to vacant positions in FY 2022.

## Agency 26, Capital Facilities

**\$2,670,434**

The agency balance of \$2,670,434 is 16.2 percent of the FY 2022 approved funding level. Of this amount, \$1,065,068 is included as encumbered carryover in FY 2023. The remaining balance of \$1,605,366 is attributable to savings of \$411,915 in Operating Expenses and \$1,193,451 in Personnel Services and Recovered Costs primarily as a result of position vacancies.

## Agency 31, Land Development Services

**\$1,888,994**

The agency balance of \$1,888,994 is 5.8 percent of the FY 2022 approved funding level. Of this amount, \$247,904 is encumbered carryover in FY 2023, which is included as part of the recommended one-time transfer of \$898,000 from the General Fund to the newly established Fund 40200, Land Development Services. The remaining balance is primarily attributable to savings in Personnel Services due to position vacancies.

## Agency 35, Department of Planning and Development

**\$2,640,120**

The agency balance of \$2,640,120 is 17.5 percent of the FY 2022 approved funding level. Of this amount, \$1,173,559 is included as encumbered carryover in FY 2023 primarily for consulting services supporting the Zoning Ordinance (zMod) project and property file digitization project. The remaining balance of \$1,466,561 is primarily attributable to savings in Personnel Services due to position vacancies.

## Agency 38, Housing and Community Development

**\$1,644,381**

The agency balance of \$1,644,381 is 6.1 percent of the FY 2022 approved funding level. Of this amount, \$1,611,654 is included as encumbered carryover in FY 2023. The remaining balance of \$32,727 is primarily attributable to savings of \$55,356 in Personnel Services and \$58,341 in Operating Expenses. These savings are partially offset by \$80,970 in lower than anticipated Recovered Costs.

## Agency 40, Department of Transportation

**\$1,083,682**

The agency balance of \$1,083,682 is 10.5 percent of the FY 2022 approved funding level. Of this amount, \$946,233 is included as encumbered carryover in FY 2023, primarily for travel demand forecast modeling; a parking management study; public engagement for the Confederate Names Task Force; Washington Metropolitan Area Transit Authority (WMATA) Smart Benefits; software licenses; maintenance of Rectangular Rapid Flashing Beacons; and purchase of Yield to Pedestrian signage. The remaining balance of \$137,449 is attributable to savings associated with personnel vacancies, higher than expected cost recovery, and operating expense balances.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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## Agency 51, Park Authority

**\$716,829**

The agency balance of \$716,829 is 2.5 percent of the FY 2022 approved funding level. Of this amount, \$695,790 is included as encumbered carryover in FY 2023. The remaining balance of \$21,039 is primarily attributable to savings in Operating Expenses.

## Agency 52, Fairfax County Public Library

**\$1,208,726**

The agency balance of \$1,208,726 is 3.8 percent of the FY 2022 approved funding level. Of this amount, \$901,896 is included as encumbered carryover in FY 2023 mainly associated with software expenses and library materials. The remaining balance of \$306,830 is primarily attributable to savings due to vacant positions.

## Agency 57, Department of Tax Administration

**\$1,717,903**

The agency balance of \$1,717,903 is 5.8 percent of the FY 2022 approved funding level. Of this amount, \$788,808 is included as encumbered carryover in FY 2023. The remaining balance of \$929,095 is primarily attributable to savings of \$782,825 in Personnel Services due to position vacancies and savings of \$146,270 in Operating Expenses.

## Agency 67, Department of Family Services

**\$11,823,648**

The agency balance of \$11,823,648 is 8.1 percent of the FY 2022 approved funding level. Of this amount, \$1,585,793 is included as encumbered carryover in FY 2023. The remaining balance of \$10,237,855 is primarily attributable to savings of \$1,416,563 in Personnel Services as well as savings of \$9,193,309 in Operating Expenses due primarily to lower number of clients and expenditures within the Children's Services Act (CSA) program, offset by a balance of \$372,017 in Work Performed for Others (WPFO).

## Agency 70, Department of Information Technology

**\$531,907**

The agency balance of \$531,907 is 1.4 percent of the FY 2022 approved funding level. Of this amount, \$268,032 is included as encumbered carryover in FY 2023, primarily for contracted IT technical support, IT security, enterprise geographic information systems (GIS) solutions and the purchase of a multi-function device. The remaining balance of \$263,875 is attributable to \$21,730 in Personnel Services savings resulting from vacancies and \$242,145 in Operating Expense savings.

## Agency 71, Health Department

**\$6,765,736**

The agency balance of \$6,765,736 is 8.7 percent of the FY 2022 approved funding level. Of this amount, \$4,252,870 is included as encumbered carryover in FY 2023. The remaining balance of \$2,512,866 is primarily attributable to savings of \$298,002 in Personnel Services due to recruitment challenges in a competitive job market, especially public health nurses; savings of \$2,060,060 in Operating Expenses; \$146,603 in Capital Equipment due to lower than anticipated equipment costs, and \$8,201 in higher than anticipated collections for Work Performed for Others (WPFO).

## Agency 79, Department of Neighborhood and Community Services

**\$18,172,381**

The agency balance of \$18,172,381 is 19.4 percent of the FY 2022 approved funding level. Of this amount, \$8,432,491 is included as encumbered carryover and \$1,128,798 is included as unencumbered carryover in FY 2023. Of the unencumbered total, \$800,000 is included to support the Health and Human Services Innovation Fund; \$182,780 is included to support out-of-school time programming in the Culmore and Annandale areas of Fairfax County; and \$146,018 is included to support dementia-related services. The remaining balance of \$8,611,091 is

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

primarily attributable to savings of \$6,024,805 in Operating Expenses due to temporary closure of NCS programs at the beginning of the fiscal year and continued reduced capacity of programs through the year; savings of \$3,916,810 in Personnel Services due to reduced operations and significant recruitment challenges across all programs; and a balance of \$471,799 in Capital Equipment, offset by a balance of \$1,802,323 in Work Performed for Others (WPFO) due to lower than anticipated reimbursements in Human Services Transportation.

## **Agency 81, Juvenile and Domestic Relations Court** **\$2,773,175**

The agency balance of \$2,773,175 is 10.5 percent of the FY 2022 approved funding level. Of this amount, \$97,275 is included as encumbered carryover in FY 2023. The remaining balance of \$2,675,900 is primarily attributable to \$2,642,156 in savings in compensation and \$33,744 in operating expenses.

## **Agency 82, Office of the Commonwealth's Attorney** **\$2,066,573**

The agency balance of \$2,066,573 is 22.5 percent of the FY 2022 approved funding level. Of this amount, \$1,480,787 is included as encumbered carryover in FY 2023. The remaining balance of \$585,786 is primarily attributable to \$482,143 in personnel savings and \$103,643 in savings in operating expenses.

## **Agency 85, General District Court** **\$939,225**

The agency balance of \$939,225 is 18.0 percent of the FY 2022 approved funding level. Of this amount, \$299,376 is included as encumbered carryover in FY 2023. The remaining balance of \$639,849 is attributed to savings of \$630,823 in personnel expenses and \$9,026 in operating expenses.

## **Agency 87, Unclassified Administrative Expenses - Public Works Programs** **\$961,235**

The agency balance of \$961,235 is 22.5 percent of the FY 2022 approved funding level. This balance is primarily attributable to lower than anticipated operating expenses related to transportation maintenance costs and clean-up requirements. This program provides maintenance at transportation facilities, snow removal, and clean-up efforts related to storm damage, floods, or other unforeseen hazardous conditions. It should be noted that this agency was eliminated as part of the FY 2023 Adopted Budget Plan. Funding was transferred to several new capital projects in Fund 30010, General Construction and Contributions, to provide more transparency and carryforward of balances at year-end. This change results in no net impact to the General Fund.

## **Agency 87, Unclassified Administrative Expenses, Reserve for Coronavirus Pandemic** **\$22,244,387**

The agency balance of \$22,244,387 is 98.8 percent of the FY 2022 approved funding level. The full balance of \$22,244,387 is included as unencumbered carryover in Agency 87, Unclassified Administrative Expenses, as it is associated with balances remaining in the Reserve for Coronavirus Pandemic, which supports the County's response to the COVID-19 pandemic.

## **Agency 87, Unclassified Administrative Expenses, ARPA Fiscal Recovery Fund** **\$74,773,691**

The stimulus fund balance of \$74,773,691 is 67.1 percent of the FY 2022 approved funding level. The total balance will remain in Agency 87, Unclassified Administrative Expenses, and will be allocated for programs associated with the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (Fiscal Recovery Fund) to respond to public health needs, address negative economic impacts of the pandemic, offset revenue losses experienced as a result of the pandemic, and other eligible expenses.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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## Agency 89, Employee Benefits

**\$17,289,098**

The agency balance of \$17,289,098 is 4.2 percent of the FY 2022 approved funding level primarily attributable to savings in employer contributions to the three retirement systems, unemployment, and FICA.

## Agency 90, Police Department

**\$7,699,301**

The agency balance of \$7,699,301 is 3.4 percent of the FY 2022 approved funding level. Of this amount, \$6,791,549 is included as encumbered carryover in FY 2023. An additional \$381,600 is included as unencumbered carryover to purchase eight vehicles for the South County Police station. The remaining balance of \$526,152 is primarily attributable to savings of \$108,127 in Personnel Services, \$399,795 in Operating Expenses, and \$18,230 in Capital Equipment.

## Agency 91, Office of the Sheriff

**\$5,561,296**

The agency balance of \$5,561,296 is 7.4 percent of the FY 2022 approved funding level. Of this amount, \$2,204,891 is included as encumbered carryover in FY 2023. The remaining balance of \$3,356,405 is primarily attributable to savings of \$2,930,973 in Personnel Services due to vacancy savings, \$391,342 in Operating Expenses, and savings of \$34,090 in Capital Equipment.

## Agency 93, Department of Emergency Management and Security

**\$1,794,415**

The agency balance of \$1,794,415 is 23.9 percent of the FY 2022 approved funding level. Of this amount, \$1,550,531 is included as encumbered carryover in FY 2023. The remaining balance of \$243,884 is primarily attributable to \$74,224 savings in Personnel Services, \$136,822 in Operating Expenses, and \$32,838 in Capital Equipment.

**ATTACHMENT IV:**

**EXPLANATION OF  
GENERAL FUND UNENCUMBERED**

# GENERAL FUND UNENCUMBERED CARRYOVER

## Attachment IV

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A total of \$23.8 million for General Fund unencumbered items is required as part of the *FY 2022 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the FY 2023 funding level. Details are included in the write-ups, which follow:

### **Agency 79, Department of Neighborhood and Community Services**

**\$1,128,798**

Funding of \$1,128,798 is required in unencumbered carryover in Agency 79, Department of Neighborhood and Community Services (NCS). Of this amount, \$800,000 is associated with the Health and Human Services Innovation Fund, which encourages the development of new and innovative approaches that transform nonprofit service delivery practices, create entrepreneurial venues that support their mission, or foster the utilization of technology to improve customer outcomes. In addition, \$182,780 in funding is needed for out-of-school time programming in the Culmore and Annandale areas of Fairfax County. The out-of-school time programming provides direct operational support to the existing Opportunity Neighborhood initiatives in those areas by promoting positive outcomes, healthy development, and academic success to youth and families who are at-risk. The remaining balance of \$146,018 is necessary to support dementia-related services that are in alignment with Adult Day Health Care Center and Long-Term Care Services that transferred to NCS in FY 2023 from the Health Department.

### **Agency 87, Unclassified Administrative Expenses**

**\$22,244,387**

Funding of \$22,244,387 is required to re-appropriate the balance from Agency 87, Unclassified Administrative Expenses, to the Reserve for Coronavirus Pandemic. The Reserve for Coronavirus Pandemic was originally established as part of the *FY 2020 Third Quarter Review* in order to provide immediate response to the pandemic. Of the \$22.2 million that has been set aside in the Reserve for Coronavirus Pandemic, just over \$0.9 million has been allocated. This includes \$0.8 million to support residents who are behind in their rent payments in properties that are owned or managed by the Fairfax County Redevelopment and Housing Authority (FCRHA) and \$0.1 million to conduct a landscape analysis of the County's children and youth serving systems focusing on areas of the Mount Vernon and Culmore Opportunity Neighborhoods. Staff continues to submit reports to the Board of Supervisors regarding utilization of the funds and these memorandums are available at <http://www.fairfaxcounty.gov/budget>.

### **Agency 90, Police Department**

**\$381,600**

Funding of \$381,600 is required to purchase eight vehicles for the South County Police station that were unable to be purchased due to supply chain issues as a result of a shortage of computer parts and plastic components required in vehicle manufacturing.

**ATTACHMENT V:**  
**FEDERAL/STATE GRANT FUND**



# FEDERAL/STATE GRANT FUND

## Attachment V

As part of the *FY 2022 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$316,635,459 from \$126,217,279 to \$442,852,738. Of this amount, \$40,147,966 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Vehicle Services, Department of Transportation, Department of Family Services, Health Department, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, Fire and Rescue Department, Emergency Preparedness, and funding associated with COVID-19 pandemic. In addition, an increase of \$272,499,170 represents the carryover of unexpended FY 2022 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve totaling \$3,988,323.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$10,975,576. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$6,987,253 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by a decrease of \$212,272 associated with the Local Cash Match requirements for new awards in the Department of Family Services.

The total revenue level for Fund 50000 is increased by \$294,469,232 from \$121,784,625 to \$416,253,857. This increase includes \$39,935,694 associated with adjustments to existing, supplemental, and new grant awards and \$254,533,538 in revenues anticipated to be received in FY 2023 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$4,432,654, representing the new Local Cash Match requirements anticipated in FY 2023. The FY 2023 Revised Local Cash Match totals \$19,119,228, an increase of \$14,686,574 over the FY 2023 Adopted level of \$4,432,654. This increase includes \$7,699,320 in unexpended agency Local Cash Match, \$5,973,475 in the Local Cash Match reserve grant, \$965,899 in Local Cash Match returned to the Reserve and carried over as the result of closeouts, and \$47,880 in remaining FY 2022 Local Cash Match that was not appropriated to grants.

An amount of \$6,195,791 reflects revenues and expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. The residual Local Cash Match associated with the closeouts totaling \$965,899 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

# FEDERAL/STATE GRANT FUND

## Attachment V

### GRANT CLOSE OUTS

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

#### Department of Housing and Community Development

- 1380009-2020 - Shelter Plus Care #1C- VA0101L3G012013

#### Office of Human Rights and Equity Programs

- 1390001-2017 - EEOC Grant - Workshare Agreement 2017
- 1390002-2015 - HUD Fair Housing Workshare Agreement - 2015

#### Department of Transportation

- 1400021-2020 - Marketing and Ridesharing - TDM Program
- 1400021-2021 - Commuter Services
- 1400022-2021 - Employer Services
- 1400042-2011 - Sully Civil War Tour
- 1400093-2013 - Jones Branch Connector - PE and RW only
- 1400097-2013 - Wiehle Ave/DTR Ramps (North Side) (RMAG)
- 1400106-2013 - TMSAMS Planning Design & Coordination
- 1400109-2013 - Gallows Road Walkway (TMSAMS)
- 1400110-2013 - Aline Avenue Walkway (TMSAMS)
- 1400113-2013 - Leesburg Pk/Spring Hill Road (TMSAMS)
- 1400116-2013 - Old Courthouse Rd/Woodford Rd (TMSAMS)
- 1400117-2013 - Gallows Rd/Boone Blvd (TMSAMS)
- 1400120-2013 - Vesper Ct Trail (TMSAMS)
- 1400138-2015 - Old Courthouse Road Safe Routes to School
- 1400140-2015 - Rt 1 Widening Project - Mount Vernon District
- 1400149-2019 - Fair Lakes Blvd Walkway
- 1400153-2020 - Employer Outreach and Marketing
- 1400153-2021 - Employer Outreach

#### Department of Family Services

- 1670004-2019 - Workforce Innovation and Opportunity Act - Adult
- 1670005-2019 - Workforce Innovation and Opportunity Act - Youth
- 1670006-2019 - Workforce Innovation and Opportunity Act - Dislocated Worker
- 1670023-2021 - Independent Living Program
- 1670028-2019 - USDA Child and Adult Care Food Program
- 1670031-2018 - Virginia Preschool Initiative
- 1670044-2019 - Educating Youth Through Employment (EYE)
- 1670082-2021 - VOCA Victims Services Grant Program
- 1670090-2019 - CACFP Child Nutrition Promotion Initiative

#### ***FY 2022 Carryover Review***

# FEDERAL/STATE GRANT FUND

## Attachment V

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- 1670094-2020 - Senior Community Service Employment Program
- 1670099-2018 - WIOA Rapid Response - Northern Virginia Airports
- 1670102-2018 - WIOA Statewide Rapid Response Local Plan External Facilitator

### Health Department

- 1710002-2020 - Women Infant and Children (WIC) Grant
- 1710003-2021 - Title V - Maternal Child Health/Perinatal Health Services
- 1710007-2021 - WIC Breastfeeding Peer Counselor Program
- 1710011-2021 - Tuberculosis Outreach Worker
- 1710013-2021 - Maternal, Infant and Early Childhood Home Visiting Program
- 1710020-2020 - Retail Standards Grant Program - 2020 Audit Project
- 1710026-2020 - VFHY Fairfax Food Council
- 1710026-2021 - VA Foundation for Healthy Youth - Fairfax Food Council
- 1710032-2021 - Immunization Action Plan - Pan Flu Grant
- 1710037-2020 - Preventing and Controlling STD, HIV and HCV
- 1710040-2020 - NACCHO - Addressing STIs and High-Risk Substance Abuse
- 1710041-2020 - Virginia Walkability Action Institute
- 1710041-2021 - Virginia Walkability Action Institute

### Office of Strategy Management

- 1770001-2018 - Comprehensive Opioid Abuse Site-based Program

### Department of Neighborhood and Community Services

- 1790002-2022 - Creative Communities Partnership Grant
- 1790025-2021 - Virginia Preschool Initiative
- 1790033-2021 - Virginia Infant & Toddler Specialist Network
- 1790039-2021 - VECF Preschool Development Grant Birth to Five (PDG B-5)
- 1790040-2021 - Virginia Preschool Initiative Pilot Serving 3-Year Olds
- 1790045-2021 - Virginia Preschool Initiative (VPI) Community Provider Add-on
- 1790049-2022 - The Clubhouse Network Beats Unlocked Program

### Police Department

- 1900007-2021 - Victim Services Grant
- 1900013-2021 - DMV Highway Safety - Alcohol Enforcement
- 1900023-2021 - DMV Highway Safety - Pedestrian/Bicycle Enforcement
- 1900024-2021 - DMV Highway Safety - Speeding Enforcement
- 1900031-2021 - DMV Police DWI Selective Enforcement
- 1900035-2021 - Seized Asset - Northern Virginia Gang Task Force (NVGTF)
- 1900036-2021 - BYRNE/JAG - Northern Virginia Gang Task Force (NVGTF)

# FEDERAL/STATE GRANT FUND

## Attachment V

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### Fire and Rescue Department

- 1920002-2014 - EMS Four for Life

### Department of Public Safety Communications

- 1950004-2020 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP
- 1950004-2021 - Virginia E-911 PSAP Grant Program - Multi-Jurisdictional PEP
- 1950005-2021 - Virginia E-911 PSAP Education Program - Individual PEP Project

### Emergency Preparedness

- 1HS0011-2019 - Radio Cache Support - NoVA (FRD)
- 1HS0030-2018 - Public Health Planning and MRC Program Sustainment (Health)
- 1HS0030-2019 - UASI Public Health Planning and MRC Program Sustainment (Health)
- 1HS0036-2018 - CAD2CAD Maintenance (DIT)
- 1HS0037-2018 - ICI Sustainment (DIT)
- 1HS0039-2019 - UASI Intelligence Analysts (PD)
- 1HS0040-2018 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0040-2019 - UASI National Capital Region - Incident Management Team (FRD)
- 1HS0047-2018 - Radio Cache (FRD)
- 1HS0047-2019 - UASI Radio Cache - Maintenance (FRD)
- 1HS0068-2019 - CERT Conference and Training (FRD)
- 1HS0082-2018 - Incident Management Team Sustainment (FRD)
- 1HS0084-2018 - Cybersecurity Regional Coordination (DIT)
- 1HS0090-2019 - Swiftwater/Flood Rescue Team (FRD)

### COVID-19 Funding

- 1CV6705-2021 - Domestic Violence Prevention and Services Grant - CARES Act
- 1CV6710-2021 - City of Manassas Workforce Reskilling & Transition Program
- 1CV6711-2021 - Prince William County Workforce Reskilling & Transition Program
- 1CV6716-2021 - Chafee Education and Training Voucher COVID
- 1CV7104-2021 - COVID-19 Mass Vaccination Campaign
- 1CV7105-2020 - COVID-19 Office of Environmental Health Services Enforcement - CARES Act
- 1CV7106-2021 - COVID-19 - Community Health Workers for Quarantine and Isolation Support
- 1CV7110-2021 - COVID-19 Relief Fund Epidemiology Support
- 1CV9201-2020 - CARES Act Provider Relief Fund
- 1CV9202-2020 - Assistance to Firefighters Grant Program - COVID-19 Supplemental

# FEDERAL/STATE GRANT FUND

## Attachment V

### NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

#### Department of Vehicle Services

**\$47,000**

An increase of \$47,000 to both expenditures and Local Cash Match to the Department of Vehicle Services is the result of the following adjustment:

- An increase of \$47,000 to expenditures and Local Cash Match-Other is included for the Clean Air Communities Program (CACP) E-Vehicle Grant for DVS, 1100002-2021, as a result of an increase in price of the e-vehicle due to supply chain issues arising from the COVID-19 pandemic. Funding is provided to purchase a class 6 truck. The grant period runs from June 17, 2021, through June 17, 2023. There are no positions associated with this award. Local Cash Match in the amount of \$47,000 is available from the Vehicle Replacement Reserve in Fund 60010, Department of Vehicle Services.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Department of Vehicle Services is \$320,700.

#### Department of Transportation

**(\$189,584)**

A decrease of \$189,584 to both revenues and expenditures to the Department of Transportation is the result of the following adjustment:

- A decrease of \$189,584 to both revenues and expenditures is included for the Route 28 Widening Grant, 1400143-2017, as a result of an increase in the cost of document reviews by the Virginia Department of Transportation (VDOT). There are no positions associated with this grant and the adjustment does not affect the Local Cash Match, which is supported by Northern Virginia Transportation Authority (NVTa) 70 percent regional funds and NVTa 30 percent local funds in Fund 40010, County and Regional Transportation Projects.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Department of Transportation is \$114,573,901.

#### Department of Family Services

**\$445,636**

An increase of \$445,636 to both revenues and expenditures to the Department of Family Services is the result of the following adjustments:

- An increase of \$186 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2021, as a result of a supplemental award from the Virginia Community College System. The WIOA Dislocated Worker Program provides career services and training services to assist workers who have been laid off or are about to be laid off. Funds will continue to support 0/5.3 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.

### *FY 2022 Carryover Review*

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## Attachment V

- An increase of \$445,450 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2023, as a result of an award from the Virginia Department of Social Services. The funding provides for the enhancement of community education regarding foster care and adoption; training and in-home support of agency-approved foster and adoptive parents and volunteers; training for child welfare staff; and employee educational stipends. The required Local Cash Match of \$212,272 is available from the Anticipated Local Cash Match reserve. The grant period extends from June 1, 2022, through May 31, 2023. No positions are associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Department of Family Services is \$14,025,754.

### Health Department

**\$110,000**

An increase of \$110,000 to both revenues and expenditures to the Health Department is the result of the following adjustment:

- An increase of \$110,000 to both revenues and expenditures is included for the Tobacco Control Program Grant, 1710018-2022, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding will support the coordination of tobacco control activities within the Region 2 Health Districts (Prince William, Loudoun, Fairfax, Arlington, and Alexandria) and assessments of tobacco control needs and current programs. This will include the promotion and implementation of tobacco control and cessation policies and programs in the community, working with healthcare providers to establish referral programs, and planning and participating in community coalitions, conferences, and trainings. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue funding this position once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Health Department is \$2,805,358.

### Fairfax-Falls Church Community Services Board

**\$250,000**

An increase of \$250,000 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustment:

- An increase of \$250,000 to both revenues and expenditures is included for the DV Rental Subsidies for SRAP Grant, 1760026-2023, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will fund the provision of community-based services to assist individuals with developmental disabilities transitioning to and maintaining independent housing. The grant period extends from July 1, 2022, to June 30, 2023. There are no positions associated with this grant and no Local Cash Match is required.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$48,201,156.

### *FY 2022 Carryover Review*

# FEDERAL/STATE GRANT FUND

## Attachment V

### Department of Neighborhood and Community Services

**\$864,064**

An increase of \$864,064 to both revenues and expenditures to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of \$349,732 to both revenues and expenditures is included for the Virginia Preschool Initiative Grant, 1790025-2022, as a result of a supplemental award from the Virginia Department of Education. This supplemental award from the Virginia Department of Education provided funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. Funding supported 9/9.0 FTE grant positions for the period July 1, 2021, through June 30, 2022. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept the supplemental award.
- An increase of \$394,627 to both revenues and expenditures is included for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2022, as a result of additional revenue received through insurance billing. This grant supported the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period was from July 1, 2021, to June 30, 2022. Funding supported 35/35.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.
- An increase of \$119,705 to revenues and expenditures is included for the Virginia Child and Adult Care Food Program (CACFP) School Age Child Care (SACC) Meals Grant, 1790031-2022, as a result of an award from the Virginia Department of Health (VDH). The program provides reimbursement for meals and snacks served to children in the SACC program. Program participants are in kindergarten through sixth grade. This grant runs on the federal fiscal year cycle and the funding will cover the SACC sites during the current federal cycle. Prior to the summer, meals and snacks served at the SACC sites fell under a temporary United States Department of Agriculture (USDA) waiver during the COVID-19 pandemic that qualified all sites as at-risk under Virginia Department of Education; however, the waiver expired and therefore those sites that do not actually meet the at-risk designation must be claimed under the CACFP program through VDH for the remainder of the federal program year. The grant period is from October 1, 2021, through September 30, 2022. No positions are supported by the funding and no Local Cash Match is required to accept this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$7,722,074.

### Police Department

**\$28,330**

An increase of \$28,330 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of \$28,330 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988, due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities, and interest income. Of this amount, an

### ***FY 2022 Carryover Review***

# FEDERAL/STATE GRANT FUND

## Attachment V

increase of \$500 is included for grant 1900001-1988, an increase of \$25,019 is included for grant 1900002-1988, an increase of \$82 is included for grant 1900005-1988, and an increase of \$2,729 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Police Department is \$4,287,494.

### Fire and Rescue Department

**\$4,500,922**

An increase of \$4,500,922 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustment:

- An increase of \$4,500,922 to both revenues and expenditures is included as supplemental funding for the existing International Urban Search and Rescue Program Grant, 1920006-2021. A memorandum with the U.S. Agency for International Development (USAID) exists to provide international emergency urban search and rescue services, and occasionally domestic responses, as requested. Additional funding has been provided to replenish the deployment reserve. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of this adjustment, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the Fire and Rescue Department is \$21,501,414.

### Emergency Preparedness

**(\$29,138)**

A net decrease of \$29,138 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- A decrease of \$163,743 to both revenues and expenditures is included for the ICI Sustainment grant, 1HS0037-2020, as a result of a Grant Adjustment Notice from the District of Columbia Homeland Security and Emergency Management Agency. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for sustainment of the NCR Interoperable Communications Infrastructure (ICI) for governance, operations, and other regional activities. The award is being reduced to transfer funds to another Metropolitan Washington Council of Governments project that supports the ICI program. There are no positions or Local Cash Match associated with this award.
- An increase of \$134,605 to both revenues and expenditures is included for the WebEOC Maintenance (OEM) Grant, 1HS0052-2021, 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, 2021, through June 30, 2023. There are no positions associated with this award and no Local Cash Match is required.



# FEDERAL/STATE GRANT FUND

## Attachment V

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for Emergency Preparedness is \$11,216,916.

### COVID-19 Funding

**\$28,120,736**

An increase of \$28,120,736 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$2,176,794 to both revenues and expenditures is included for the COVID Community Health Worker Vaccine Equity Grant, 1CV7116-2022, as a result of an award from the Virginia Department of Health, Office of Community Health Services. This funding will support COVID-19 vaccination education, outreach, and/or administration in the community. The grant period is from April 13, 2021, through June 30, 2024. There are no positions associated with this award and no Local Cash Match is required.
- An increase of \$499,507 to both revenues and expenditures is included for the School-Based Mental Health Services - American Rescue Plan Act of 2021 (ARPA) Grant, 1CV7602-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support delivering mental health services to students with Serious Emotional Disturbance (SED) in local educational agencies (LEAs) with demonstrated need. These funds will support 1/1.0 FTE grant position. The award period for this funding is April 1, 2022, through September 30, 2025. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$231,838 to both revenues and expenditures is included for the Substance Abuse Prevention and Treatment (SUD FBG) Peer Mentor Program Grant, 1CV7603-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support the funding of a Peer Recovery Specialist who will provide one-on-one peer support, navigation to services, facilitation of support groups, and connection of youth and young adults to resources supporting recovery in order for individuals to improve their health and wellness, lead self-directed lives, and reach their full potential. The funding period is from July 1, 2022, to September 30, 2025. These funds will support 1/0.75 FTE grant position. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$2,100,000 to both expenditures and revenues is included for the Regional Community Based Crisis Services Continuum of Care ARPA Grant, 1CV7604-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds will support access to quality person-centered services and supports that exemplify clinical and management best practices for the Programs. These Call Centers will provide the screening and triage for individuals experiencing a behavioral health or developmental disability crisis. The funding period is March 3, 2021, to December 31, 2024. There are no positions or Local Cash Match associated with this award.
- An increase of \$709,613 to both revenues and expenditures is included for the Emergency Rental Assistance (ERA) Program, 1CV7903-2021, as a result of a supplemental award from the U.S. Department of the Treasury. The ERA program provides funding to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. Two separate programs have been established: ERA1 provides up to \$25 billion under the Consolidated Appropriations Act, 2021,

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which was enacted on December 27, 2020, and ERA2 provides up to \$21.55 billion under the American Rescue Plan Act of 2021, which was enacted on March 11, 2021. The County originally received \$34,463,869 under ERA1 and \$35,100,967 under ERA2. Per the “Update on Emergency Rental Assistance Program” memorandum to the Board of Supervisors dated June 15, 2022, the County requested an additional \$10.0 million in reallocated ERA1 funding. Treasury recently notified the County that due to overwhelming need throughout the country, only \$709,613 of this request was funded. This brings the total funding for emergency rental assistance to \$70,274,449. There are no positions associated with this funding and no Local Cash Match is required.

- An increase of \$430,404 to both revenues and expenditures is included for the Infant and Toddler Connection (ITC) IDEA Part C American Rescue Plan Act Grant, 1CV7907-2022, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. This award supported the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than three years old. The grant period was from January 1, 2022, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$21,972,580 to both revenues and expenditures is included for the School Age Child Care (SACC) - Child Care Stabilization Grants (American Rescue Plan Act), 1CV7909-2022, as a result of an award from the Virginia Department of Education, Office of Early Childhood Education. This grant will be used to support SACC 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.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the COVID-19 Funding is \$63,236,530.

### COVID-19 FEMA Public Assistance

**\$6,000,000**

An increase of \$6,000,000 to both revenues and expenditures to the COVID-19 FEMA Public Assistance is the result of the following adjustment:

- An increase of \$6,000,000 to both revenues and expenditures is included for the FEMA-Public Assistance COVID-19, 90-10 Match grant, 1CV9304-2023, as a result of costs incurred from the COVID-19 pandemic. Many of the expenses incurred related to the County's response to the pandemic (categories such as personal protective equipment, non-congregate sheltering, communications, and mass vaccination) are eligible to be reimbursed by FEMA. The Department of Emergency Management and Security is managing the documentation for all allowable COVID-19 related expenses and will submit for reimbursement. Per President Biden's Executive Order, FEMA reimbursed 100 percent of expenses through July 1, 2022. After this date, the County is now responsible for a 10 percent match, which is less than the normal 25 percent match. A new grant was created to track the new cost sharing requirements. To date, the County has received a total of \$48.4 million in federal reimbursement.

As a result of this adjustment and the carryover of unexpended balances, the *FY 2023 Revised Budget Plan* for the COVID-19 FEMA Public Assistance is \$10,598,133.

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## AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2022 Third Quarter Review*)

### **Economic Development Authority**

An increase of \$25,000 was appropriated to revenues and expenditures for the Economic Development Authority as a result of the following adjustment:

- On March 16, 2022 (AS 22251), an increase of \$25,000 to both revenues and expenditures was appropriated for the OmMade Peanut Butter Grant, 1160016-2022, as a result of an award from the Governor's Agriculture & Forestry Industries Development Fund through the Virginia Department of Agriculture and Consumer Services. Funding will help offset the costs of opening a manufacturing and storefront operation that will increase the operation of OmMade's production, create new jobs, and support its growing customer base. The County has also allocated another \$25,000 from the Economic Opportunity Reserve (EOR) for a total investment of \$50,000. There are no positions associated with this award and no Local Cash Match is required.

### **Department of Transportation**

An increase of \$620,000 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustment:

- On June 23, 2022 (AS 22294), an increase of \$620,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2022, as a result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from February 17, 2022, to February 28, 2023. These funds do not support any positions and no Local Cash Match is required.

### **Fairfax County Public Library**

An increase of \$1,000 was appropriated to revenues and expenditures for the Fairfax County Public Library as a result of the following adjustment:

- On March 9, 2022 (AS 22246), an increase of \$1,000 to both revenues and expenditures was appropriated for the Let's Talk about It: Women's Suffrage Grant, 1520006-2022, as a result of an award from the American Library Association. This grant will be used to host at least one humanities-based book discussion program for each of five books within the Let's Talk About It: Women's Suffrage theme as well as promote all Let's Talk About It: Women's Suffrage programs, events, and activities to the widest possible public audience, including outreach to underserved

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communities. There are no positions associated with this award and no Local Cash Match is required.

### Department of Family Services

An increase of \$226,818 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On June 23, 2022 (AS 22293), an increase of \$49,765 to both revenues and expenditures was appropriated for the Long-Term Care Ombudsman Grant, 1670017-2021, as a result of a supplemental award from the Virginia Department for Aging and Rehabilitative Services. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation, and investigation. 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. No Local Cash Match is required to accept the supplemental award.
- On June 28, 2022 (AS 22303), an increase of \$54,550 to revenues, expenditures, and Local Cash Match was appropriated for the Respite Care Initiative Program Grant, 1670083-2022, 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.
- On March 11, 2022 (AS 22248), an increase of \$79,367 to both revenues and expenditures was appropriated for the CAREER National Dislocated Worker Grant, 1670103-2022, as a result of an award from the SkillSource Group, Inc. (SSG). Funding will support Fairfax County as the One-Stop operator to facilitate access to supportive services for the Comprehensive and Accessible Reemployment through Equitable Employment Recovery (CAREER) Project. The One-Stop operator will provide supportive services up to \$2,000 per client on behalf of the CAREER grant to a minimum of 25 WIOA Title I eligible and grant appropriate co-enrolled Dislocated Worker participants to help their transition to employment. There are no positions and no Local Cash Match associated with this award.
- On March 21, 2022 (AS 22242), an increase of \$16,800 to both revenues and expenditures was appropriated for the Virginia Arthritis Program Grant, 1670104-2022, from the reserve for unanticipated grant awards. These funds from the Virginia Department of Health, Office of Family Health Services, will be used to provide County residents 60 years of age and older with evidence-based programming that targets effective management of symptoms. The grant period is from September 28, 2021, through June 30, 2022. There are no positions and no Local Cash Match associated with this award.
- On June 5, 2022 (AS 22268), an increase of \$26,336 to both revenues and expenditures was appropriated for the DARS Summer Earn and Learn (SEAL) Youth Employment Program Grant, 1670105-2022. This award from the SkillSource Group, Inc. provides work readiness training and

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paid work experiences to 25 students with disabilities through Pre-Employment Transition Services. The grant period is from March 7, 2022, through December 31, 2022. There are no positions associated with this award and no Local Cash Match is required.

### Health Department

An increase of \$288,692 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On May 9, 2022 (AS 22274), an increase of \$70,491 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2022, as a result of an 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 Virginia Department of Health's goal of a 90 percent vaccination rate for each childhood vaccine antigen. There are no positions associated with this award and no Local Cash Match is required.
- On February 11, 2022 (AS 22216), an increase of \$36,198 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Breastfeeding Peer Counselor Program, 1710007-2021. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion, and referrals to health care. This supplemental award provides funding for the period of May 1, 2021, through September 30, 2021. There are no positions associated with this award and no Local Cash Match is required.
- On March 17, 2022 (AS 22253), an increase of \$133,130 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Breastfeeding Peer Counselor Program, 1710007-2022, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion, and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.
- On May 6, 2022 (AS 22275), an increase of \$7,373 to both revenues and expenditures was appropriated for the Immunization Action Plan - Pan Flu Grant, 1710032-2022, 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.
- On March 17, 2022 (AS 22236), an increase of \$7,500 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Training and Staff Development Grant, 1710047-2022, as a result of an award from NEHA. Funding will provide Health Department staff with an opportunity to attend self-assessment and verification audit training, retail program standards training, retail food seminars, and additional trainings offered in

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the discipline of food safety. The grant period is from February 14, 2022, through December 31, 2022. There are no positions associated with this award and no Local Cash Match is required.

- On March 21, 2022 (AS 22237), an increase of \$14,000 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Mentorship Grant, 1710048-2022, as a result of an award from NEHA. Funding will support the Health Department as a mentee to work on the self-assessment and verification audit of all nine Standards of the Retail Program Standards. The grant period is from February 14, 2022, through August 31, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On March 21, 2022 (AS 22235), an increase of \$5,000 to both revenues and expenditures was appropriated for the National Environmental Health Association (NEHA) - FDA Development Base Grant, 1710049-2022, as a result of an award from NEHA. Funding will allow the Health Department to complete a self-assessment of all nine Standards of the Retail Program Standards. The grant period is from February 14, 2022, through August 31, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On June 28, 2022 (AS 22302), an increase of \$15,000 to both revenues and expenditures was appropriated for the Champions for School Health Summer 2022 Grant, 1710051-2022, as a result of an award from National Association of School Nurses (NASN). Funding will support the following objectives in underserved communities: increasing pediatric COVID-19 vaccination rates among children aged 5 to 11; increasing confidence in pediatric COVID-19 vaccines; and creating sustainable school-community partnerships that increase health equity. There are no positions associated with this award and no Local Cash Match is required.

### **Fairfax-Falls Church Community Services Board**

An increase of \$460,732 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On May 2, 2022 (AS 22245), an increase of \$1,845 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2021, from the reserve for anticipated awards. This supplemental federal funding, passed through the Virginia Department of Behavioral Health and 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 3/1.7 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 April 26, 2022 (AS 22244), an increase of \$164,542 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2022, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health and 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 3/1.7 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period is from September 1, 2021, through August 31, 2022. There is no Local Cash Match associated with this award.

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- On May 9, 2022 (AS 22243), an increase of \$226,845 to both revenues and expenditures was approved for the VA State Opioid Response (SOR) Recovery Grant, 1760056-2022, as a result of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by expanding the use of Medication Assisted Treatment and Peer Support Specialists. The funding period is October 1, 2021, through September 29, 2022. There are 2/2.0 FTE grant positions associated with this award. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On March 1, 2022 (AS 22198), an increase of \$5,000 to both revenues and expenditures was appropriated for the Problem Gambling Prevention Services Grant, 1760080-2022, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. Funding has been provided to help prevent and minimize harm from the expansion of legalized gambling by implementing the Strategic Prevention Framework planning model. The funding period is August 6, 2021, through August 6, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On May 10, 2022 (AS 22234), an increase of \$62,500 to both revenues and expenditures was approved for the Virginia Youth Screening, Brief Intervention, and Referral to Treatment Program, 1760085-2022, as a result of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant will transform the available screening services for early intervention, brief intervention, and referrals for high-intensity treatment for youth ages 12-21. The funding period is September 30, 2021, through September 29, 2022. There are no positions associated with this award and no Local Cash Match is required.

### Department of Neighborhood and Community Services

An increase of \$1,171,071 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On June 14, 2022 (AS 22292), an increase of \$671,533 to both revenues and expenditures was appropriated for the Virginia Preschool Initiative Grant, 1790025-2022, as a result of a supplemental award from the Virginia Department of Education. This supplemental award from the Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. Funding will continue to support 9/9.0 FTE grant positions for the period July 1, 2021, through June 30, 2022. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept the supplemental award.
- On March 24, 2022 (AS 22238), an increase of \$117,255 to both revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1790027-2022, 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. The grant period is from July 1, 2021, through June 30, 2022. There are no positions associated with this award and no Local Cash Match is required.

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- On March 24, 2022 (AS 22239), an increase of \$37,522 to both revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1790028-2022, 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. The grant period is from July 1, 2021, through June 30, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On March 24, 2022 (AS 22240), an increase of \$18,761 to both revenues and expenditures was appropriated for the Early Head Start Child Care Partnership & Expansion USDA-GMV Grant, 1790029-2022, 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. The grant is from July 1, 2021, through June 30, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On February 9, 2022 (AS 22213), an increase of \$1,000 to both revenues and expenditures was appropriated for The Clubhouse Network Beats Unlocked Program Grant, 1790049-2022, as a result of an award from The Clubhouse Network. This grant will be used as a Facebook initiative bringing beat making and coding to life through a workshop experience that unlocks STEAM opportunities for middle and high school students in underrepresented communities. There are no positions associated with this award and no Local Cash Match is required.
- On April 19, 2022 (AS 22260), an increase of \$325,000 to both revenues and expenditures was appropriated for Virginia Early Childhood Foundation (VECF) Ready Regions Lead Grant, 1790050-2022, as a result of an award from VECF. This grant will be used to support the initial start-up and infrastructure of Ready Region 7, which includes Fairfax County, Arlington County, and the Cities of Fairfax, Falls Church, and Alexandria, to prepare for the transition from, and to assume the work of, the Preschool Development Birth-Five related coordination responsibilities across the region. The grant period is January 1, 2022, through June 30, 2022. There are no positions associated with this award and no Local Cash Match is required.

### Circuit Court and Records

An increase of \$20,877 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On March 3, 2022 (AS 22219), an increase of \$20,877 to both revenues and expenditures was appropriated for the Virginia Circuit Court Records Preservation Program Grant, 1800003-2022, 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.



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### Juvenile and Domestic Relations District Court

An increase of \$57,480 was appropriated to revenues, expenditures and Local Cash Match for the Juvenile and Domestic Relations District Court as a result of the following adjustment:

- On February 26, 2022 (AS 22229), an increase of \$57,480 to revenues, expenditures and Local Cash Match was appropriated for the Community Corrections System Review Grant, 1810019-2022, as a result of an award from the Virginia Department of Criminal Justice Services. The grant will support a probation system review of the Community Corrections Unit within the Juvenile and Domestic Relations District Court. Funding will be used to contract with subject matter experts to complete the review and provide recommendations and future goals. The overall goal of the project is to provide a blueprint for Community Corrections as transformational changes continue within the agency. The grant period is from January 1, 2022, through June 30, 2023. Local Cash Match in the amount of \$14,218 is available from the Local Cash Match reserve for unanticipated grant awards. There are no positions associated with this award.

### Unclassified Administrative Expenses (Nondepartmental)

An increase of \$43,879 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On June 29, 2022 (AS 22304), an increase of \$43,879 to expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining current year Local Cash Match that was not appropriated to grants but is still needed to address grant Local Cash Match requirements in later fiscal years.

### Police Department

An increase of \$352,767 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustments:

- On March 2, 2022 (AS 22210), an increase of \$52,993 to revenues, expenditures and Local Cash Match was appropriated for the Someplace Safe Grant, 1900008-2022, 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, 2022, through December 31, 2022. 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.
- On February 28, 2022 (AS 22218), an increase of \$168,750 to revenues and expenditures was appropriated for the Northern Virginia Regional Gang Task Force (NVRGTF) Contributory Funds Grant, 1900012-2022, as a result of the Northern Virginia Regional Gang Task Force Funding Agreement between local jurisdictions as well as the Virginia State Police. This Task Force is part of a regional program in intervention, prevention and enforcement efforts in addressing the issues

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surrounding gang recruitment, involvement and criminal activity. No Local Cash Match is required and no positions are supported by the funding.

- On February 17, 2022 (AS 22215), an increase of \$131,024 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2022, as a result of an award from the U.S. Department of Justice. This funding supports a broad range of activities to prevent and control crime, and to improve the criminal justice system. The time period for this award is October 13, 2021, through September 30, 2024. No positions are supported by this grant and no Local Cash Match is required.

### Fire and Rescue Department

An increase of \$5,294,375 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On April 28, 2022 (AS 22147), an increase of \$4,328,642 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2022, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenue may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the Towns of Clifton and Herndon. These funds will continue to support 11/10.5 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On June 15, 2022 (AS 22289), an increase of \$920,733 to both revenues and expenditures was appropriated for the Four-for-Life Grant Program, 1920002-2022. 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 April 20, 2022 (AS 22273), an increase of \$45,000 to both revenues and expenditures was appropriated for the MARS US&R Canine Training Facility Grant, 1920066-2018, as a result of an award from MARS, Inc. This funding is being provided to support upgrades and new equipment for the Urban Search and Rescue (US&R) canine training unit. The canines and their handlers train year-round at the Fire and Rescue Department's training facility in Lorton, Virginia, and host training events for other domestic FEMA canine teams and internationally certified teams. This funding will help to provide high quality, real-life training props and scenarios and increase the capabilities of the canine first responder teams. There are no positions associated with this funding and no Local Cash Match is required.

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### Emergency Preparedness

An increase of \$306,400 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On April 6, 2022 (AS 22266), an increase of \$42,000 to both revenues and expenditures was appropriated for the Technical Rescue Team Grant, 1HS0009-2021, as a 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, 2021, to July 31, 2023. There are no positions associated with this grant and no Local Cash Match is required.
- On April 6, 2022 (AS 22267), an increase of \$100,000 to both revenues and expenditures was appropriated for the Virginia Radio Cache Support NoVA Grant, 1HS0011-2021, as a 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.
- On May 25, 2022 (AS 22282), an increase of \$80,000 to both revenues and expenditures was appropriated for the National Capital Region Incident Management Team Sustainment (NCR-IMT) Grant, 1HS0082-2021, as a 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.
- On April 26, 2022 (AS 22269), an increase of \$84,400 to both revenues and expenditures was appropriated for the Swiftwater/Flood Rescue Team Grant, 1HS0090-2021, as a result of an award from the Virginia Department of Emergency Management. These pass-through funds from the U.S. Department of Homeland Security will be used to purchase swift water rescue gear for team members. No positions are associated with this award and no Local Cash Match is required.

### COVID-19 Funding

An increase of \$4,550,381 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On February 13, 2022 (AS 22221), an increase of \$63,047 to revenues and expenditures was appropriated for the Utility Relief, Town of Vienna - State SLFRF Grant, 1CV2503-2022, as a result of an award from the Virginia Department of Housing and Community Development. The

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Commonwealth of Virginia has provided additional assistance through the State and Local Fiscal Recovery Funds (SLFRF) of the American Rescue Plan Act (ARPA) to make residential municipal utility system customers eligible for relief due to ongoing matters related to the COVID-19 pandemic. Funding will assist residential municipal utility customers with arrearages greater than 60 days for the time period between March 12, 2020, and August 31, 2021. The Town of Vienna was required to partner with the County in order to receive funds. Funding must be expended by February 28, 2022. There are no positions associated with this award and no Local Cash Match is required.

- On May 10, 2022 (AS 22278), an increase of \$4,170,000 to both expenditures and revenues was appropriated for the ARPA Tourism Recovery Program Grant, 1CV3001-2022, as a result of an award from the Virginia Tourism Corporation. Funding is provided to support new and expanded marketing efforts by Visit Fairfax to promote and increase tourism in Fairfax County. The grant period runs from March 3, 2021, through December 31, 2023. There are no positions associated with this award and no Local Cash Match is required.
- On March 28, 2022 (AS 22255), an increase of \$41,330 to both revenues and expenditures was appropriated for the Emergency Connectivity Fund Program Grant, 1CV5202-2022, from the reserve for unanticipated grant awards. These funds from the Universal Service Administrative Company will be used to purchase 50 Chromebooks and hotspot devices to circulate to Fairfax County Public Library patrons as well as provide hotspot service for each device. The grant period is from July 1, 2021, through June 30, 2022. There are no positions and no Local Cash Match associated with this award.
- On February 24, 2022 (AS 22206), an increase of \$37,762 to both revenues and expenditures was appropriated for the Domestic Violence Prevention and Services Grant - ARPA, 1CV6705-2022. 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 interpretation and document translation for 600 adult clients who are speakers of languages other than English. Grant funding will allow for the purchase of up to 57 tablets for adult clients for telehealth services and other computer-based social services to address digital equity needs. Additionally, grant funding will pay for specialized staff training to enhance services to clients who have experienced trauma, using the ARC framework which addresses Attachment, Regulation, and Competency at clinical and organizational levels. There are no positions associated with the funding and no Local Cash Match is required.
- On June 7, 2022 (AS 22286), an increase of \$10,000 to both revenues and expenditures was appropriated to the Adult Protective Services COVID-19 Relief Grant, 1CV6718-2022, as a result of a supplemental award from the Virginia Department of Social Services. This additional funding will enhance and improve Adult Protective Services (APS) programs' response to the COVID-19 pandemic. The grant period runs from June 1, 2021, through September 30, 2022. The County is under no obligation to continue this funding when grant funding has expired. There are no positions associated with this award and no Local Cash Match is required.
- On March 21, 2022 (AS 22231), an increase of \$16,435 to both revenues and expenditures was appropriated for the COVID Promoting Safe and Stable Families Grant, 1CV6721-2022, from the reserve for unanticipated grant awards. These funds from the Virginia Department of Social Services will be used to deliver family preservation and family support services. The grant period

# FEDERAL/STATE GRANT FUND

## Attachment V

is from February 1, 2022, through September 30, 2022. There are no positions and no Local Cash Match associated with this award.

- On April 19, 2022 (AS 22257), an increase of \$68,551 to both revenues and expenditures was appropriated for the Expanding Access to COVID-19 Vaccines Grant, 1CV6723-2021, from the reserve for unanticipated grant awards. These funds from the Virginia Department for Aging and Rehabilitative Services will be used to expand access to COVID-19 vaccines for older adults. The grant period is from April 1, 2021, through September 30, 2022. There are no positions and no Local Cash Match associated with this award.
- On March 18, 2022 (AS 22249), an increase of \$67,683 to both revenues and expenditures was appropriated for the Culturally and Linguistically Appropriate Services (CLAS) Specialist Grant, 1CV7114-2022, as a result of an award from the Virginia Department of Health, Office of Health Equity. Funding will support a contracted CLAS Specialist to develop, organize, and implement the Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) cooperative grant program for the purpose of creating vaccine equity among populations that are marginalized and disproportionately affected by COVID-19. There are no County positions and no Local Cash Match associated with this award.
- On February 17, 2022 (AS 22207), an increase of \$48,790 to both revenues and expenditures was appropriated for the Coronavirus Emergency Supplemental Funding (CESF) - CJA, 1CV9001-2022, as a result of an award from the Virginia Department of Criminal Justice Services. This grant will be used to purchase laptops and licenses for use by Criminal Justice Academy basic recruits during their training. The technology will help prevent the spread and minimize risks of the coronavirus pandemic by limiting and preventing interaction and close contact between recruits in times of health and exposure concerns, including quarantine. There are no positions associated with this award and no Local Cash Match is required.
- On February 28, 2022 (AS 22205), an increase of \$26,783 to both revenues and expenditures was appropriated for the American Rescue Plan Act (ARPA) Victim Services Grant Program (VSGP) Restoration Funding Grant, 1CV9002-2022, as a result of an award from the Virginia Department of Criminal Justice Services. This grant will be used to support services to victims of crime, but not limited to services for victims of sexual assault and domestic violence, victims of elder abuse and child abuse, and victims of crime. There are no positions associated with this award and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

Attachment V

## FUND STATEMENT

### Fund 50000, Federal/State Grant Fund

	FY 2022 Estimate	FY 2022 Actual	Increase (Decrease) (Col. 2-1)	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance<sup>1</sup></b>	<b>\$41,780,816</b>	<b>\$41,780,816</b>	<b>\$0</b>	<b>\$742,265</b>	<b>\$22,908,491</b>	<b>\$22,166,227</b>
Revenue:						
Federal Funds	\$365,798,535	\$163,589,513	(\$202,209,022)	\$0	\$222,868,561	222,868,561
State Funds	113,202,418	64,293,277	(48,909,141)	0	59,396,446	59,396,446
Other Revenue	20,757,193	12,140,647	(8,616,546)	0	11,162,605	11,162,605
Other Match	994,620	0	(994,620)	0	1,041,620	1,041,620
Reserve for Estimated Grant Funding	24,861,419	0	(24,861,419)	121,784,625	121,784,625	0
<b>Total Revenue</b>	<b>\$525,614,185</b>	<b>\$240,023,437</b>	<b>(\$285,590,748)</b>	<b>\$121,784,625</b>	<b>\$416,253,857</b>	<b>\$294,469,232</b>
Transfers In:						
General Fund (10001)						
Local Cash Match	\$4,432,654	\$1,522,223	(\$2,910,431)	\$0	\$212,272	\$212,272
Reserve for Estimated Local Cash Match	0	2,910,431	2,910,431	4,432,654	4,220,382	(212,272)
<b>Total Transfers In</b>	<b>\$4,432,654</b>	<b>\$4,432,654</b>	<b>\$0</b>	<b>\$4,432,654</b>	<b>\$4,432,654</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$571,827,655</b>	<b>\$286,236,907</b>	<b>(\$285,590,748)</b>	<b>\$126,959,544</b>	<b>\$443,595,002</b>	<b>\$316,635,459</b>
Expenditures:						
COVID-19 Funding	\$116,166,224	\$81,013,245	(\$35,152,979)	\$0	\$63,236,530	\$63,236,530
COVID-19 FEMA Public Assistance	37,690,003	33,091,870	(4,598,133)	0	10,598,133	10,598,133
Emergency Preparedness <sup>2</sup>	20,450,818	8,313,684	(12,137,134)	0	11,216,916	11,216,916
Department of Vehicle Services	273,700	0	(273,700)	0	320,700	320,700
Office of Elections	188,709	0	(188,709)	0	188,709	188,709
Dept. of Public Works & Environmental Svcs.	1,664,780	0	(1,664,780)	0	1,664,780	1,664,780
Economic Development Authority	4,025,000	1,025,000	(3,000,000)	0	3,000,000	3,000,000
Dept. of Planning and Development	10,716	10,716	0	0	0	0
Dept. of Housing and Community Development	3,967,031	2,820,700	(1,146,331)	0	1,134,613	1,134,613
Office of Human Rights	713,308	150,133	(563,175)	0	563,175	563,175
Department of Transportation	159,659,745	41,103,259	(118,556,486)	0	114,573,901	114,573,901
McLean Community Center	5,500	4,950	(550)	0	550	550
Fairfax County Public Library	1,000	0	(1,000)	0	1,000	1,000
Department of Family Services	27,183,711	12,999,561	(14,184,150)	0	14,025,754	14,025,754
Health Department	7,916,271	4,785,499	(3,130,772)	0	2,805,358	2,805,358
Fairfax-Falls Church Community Svcs Board	69,674,762	21,723,606	(47,951,156)	0	48,201,156	48,201,156
Office of Strategy Management	281,733	281,733	0	0	0	0
Dept. Neighborhood and Community Svcs	43,627,849	36,672,717	(6,955,132)	0	7,722,074	7,722,074
Circuit Court and Records	32,654	11,777	(20,877)	0	20,877	20,877
Juvenile and Domestic Relations District Court	334,515	192,599	(141,916)	0	141,916	141,916
Commonwealth's Attorney	48,094	16,175	(31,919)	0	31,919	31,919
General District Court	880,124	766,631	(113,493)	0	113,493	113,493
Police Department	7,504,237	2,964,459	(4,539,778)	0	4,287,494	4,287,494
Office of the Sheriff	334,871	197,864	(137,007)	0	137,007	137,007
Fire and Rescue Department	32,118,232	15,117,740	(17,000,492)	0	21,501,414	21,501,414
Department of Public Safety Communications	99,125	31,158	(67,967)	0	22,342	22,342
Department of Animal Sheltering	183,412	33,340	(150,072)	0	150,072	150,072
Unclassified Administrative Expenses	36,049,267	0	(36,049,267)	126,217,279	137,192,855	10,975,576
<b>Total Expenditures</b>	<b>\$571,085,391</b>	<b>\$263,328,416</b>	<b>(\$307,756,975)</b>	<b>\$126,217,279</b>	<b>\$442,852,738</b>	<b>\$316,635,459</b>
<b>Total Disbursements</b>	<b>\$571,085,391</b>	<b>\$263,328,416</b>	<b>(\$307,756,975)</b>	<b>\$126,217,279</b>	<b>\$442,852,738</b>	<b>\$316,635,459</b>
<b>Ending Balance<sup>3</sup></b>	<b>\$742,264</b>	<b>\$22,908,491</b>	<b>\$22,166,227</b>	<b>\$742,265</b>	<b>\$742,264</b>	<b>(\$1)</b>

FY 2022 Carryover Review

# FEDERAL/STATE GRANT FUND

## Attachment V

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<sup>1</sup> The *FY 2023 Revised Budget Plan* Beginning Balance reflects \$18,887,168 in Local Cash Match carried over from FY 2022. This includes \$7,699,320 in Local Cash Match previously appropriated to agencies but not yet expended, \$6,987,253 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

<sup>2</sup> 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, Police Department, Fire and Rescue Department, and Department of Emergency Management and Security.

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

**ATTACHMENT VI:**  
**OTHER FUNDS DETAIL**



## OTHER FUNDS DETAIL

### APPROPRIATED FUNDS

#### *General Fund Group*

**Fund 10015, Economic Opportunity Reserve**
**\$50,081,442**

FY 2023 expenditures are recommended to increase \$50,081,442 to appropriate the full balance of the fund. The increase is due to \$47,121,645 from the carryover of unexpended project balances and the unspent appropriated reserve, \$150,000 in anticipated interest earnings in FY 2023, and a \$2,198,660 transfer increase from the General Fund per the County's reserve policy. FY 2023 expenditures reflect \$6,571,869 in remaining balances previously appropriated to approved projects, \$1,000,000 for the newly approved Fairfax Founders Fund project (2G16-002-000), and the appropriated reserve of \$42,509,573 to allow additional projects approved by the Board of Supervisors to be funded throughout the fiscal year. Based on the total appropriation in the fund in FY 2023, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements, excluding those disbursements related to the CARES Coronavirus Relief Fund and the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

FY 2022 actual expenditures reflect a decrease of \$47,234,734, or 99.2 percent from the *FY 2022 Revised Budget Plan* amount of \$47,604,145. This variance is due to unexpended project balances of \$6,421,947, and the balance of the Appropriated Reserve of \$40,812,787.

Actual revenues in FY 2022 total \$36,911, a decrease of \$113,089, or 75.4 percent, from the FY 2022 estimate of \$150,000 due to lower than anticipated interest earnings.

It should be noted that on June 28, 2022, the Board of Supervisors authorized funding of \$1,000,000 to create the Fairfax Founders Fund (2G16-002-000), a grant and technical assistance program for promising startup County firms in emerging technology industries. As part of the *FY 2022 Carryover Review*, \$1,000,000 is allocated from the appropriated reserve to project 2G16-002-000. It should also be noted that, as part of the *FY 2022 Carryover Review*, the Connected Autonomous Vehicle Demo LCM (2G30-010-000) project (2G30-008-000) is closed out due to its completion and the unexpended balance of \$78 is returned to the Appropriated Reserve.

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Fairfax Founders Fund (2G16-002-000)	\$1,000,000	On June 28, 2022, the Board of Supervisors authorized funding of \$1,000,000 to create the Fairfax Founders Fund (2G16-002-000), a grant and technical assistance program for promising startup County firms in emerging technology industries.
Connected Autonomous Vehicle Demo LCM (2G30-010-000)	(78)	Decrease due to completion of this project.
<b>Total</b>	<b>\$999,922</b>	

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$0.

## OTHER FUNDS DETAIL

**Fund 10030, Contributory Fund**
**\$2,500,000**

FY 2023 expenditures are recommended to increase \$2,500,000 to provide initial funding for the Tysons Anchor Organization. The recommended increase is supported by an increase to the General Fund transfer. The Tysons Anchor Organization will be a new publicly chartered, private, non-profit corporation to serve as the entity for implementation of the Comprehensive Plan for Tysons. The community organization will be designed to serve as a catalyst for the transformation of Tysons into an inclusive, vibrant, and globally attractive urban center.

FY 2022 actual expenditures reflect a decrease of \$29,803, or 0.1 percent from the *FY 2022 Revised Budget Plan* amount of \$20,178,160. The balance is attributable to lower-than-expected membership dues to the Virginia Association of Counties and the Metropolitan Washington Council of Governments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$57,652, an increase of \$29,803.

**Fund 10040, IT Projects**
**\$56,399,283**

FY 2023 expenditures are recommended to increase \$56,399,283 due to the carryover of unexpended project balances of \$48,060,677; a General Fund Transfer of \$10,725,000 to support new and continuing IT projects and the appropriation of \$804,099 in revenues received in FY 2022. Adjustments related to revenues include an increase of \$41,073 in interest income above the amount anticipated, \$457,994 in State Technology Trust Fund Revenue, \$193,300 in CPAN revenue, \$27,870 in Land Record fees and \$83,862 in E-Summons Revenue. These increases are partially offset by the transfer of a project balance of \$5,334,554 out to Fund 40200, Land Development Services. The balance transferred is associated with the Development Process Technology Surcharges applied on fees for building and site-related transactions and certain Fire Marshal fees to support improvements to land development information systems; these charges and associated expenses will be recorded in Fund 40200, Land Development Services, beginning in FY 2023.

FY 2022 Actual Expenditures reflect a decrease of \$48,060,677, or 71.7 percent, from the *FY 2022 Revised Budget Plan* allocation of \$67,076,498, reflecting unexpended project balances carried over into FY 2023.

FY 2022 Actual Revenues reflect total \$3,994,600, or 281.7 percent, above the FY 2022 estimate of \$1,046,440, as a result of increases in Development Process Technology Surcharges, State Technology Trust Fund revenues, CPAN revenues, Land Records fees, Electronic Summons revenues and interest income.

A transfer out to Fund 40200, Land Development Services, of \$5,334,554 is included to move available balances associated with the Development Process Technology Surcharge and the Development Process IT Upgrade and Replacement project to the newly established fund.

As a result of the actions discussed above, the FY 2023 ending balance remains \$0.

Project Name (Number)	Increase/ (Decrease)	Comments
Automated Board Meeting Records (2G70-011-000)	(\$343)	This project is complete, and the balance is reallocated to support other initiatives.
CCR Case Management System (2G70-021-000)	221,170	Balances will be used to maintain the Circuit Court's existing case management system and support the implementation of the new Court Integrated Case Management System. Project is supported by State TTF revenue.

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
CCR Court Automated Recording System (2G70-022-000)	457,994	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Courtroom Technologies (2G70-034-000)	375,000	Supports required digital upgrade of the County's Courtroom Technology Management System (CTMS) that provides electronic evidence presentation, video conferencing, and system management for all three Fairfax County Courts.
Customer Relationship Management (CRM) (2G70-041-000)	200,000	Supports a unified tracking/case management of service requests via a multi-platform CRM solution across e-mail, web, social media, and call center capabilities.
Cyber Security Enhancement Initiative (2G70-052-000)	500,000	Supports continuation of the County's Cyber Security program.
Development Process IT Upgrade and Replacement (IT-000037)	(3,190,493)	The available balance in this project is transferred to Fund 40200, Land Development Services, where it will support IT solutions for the land development process.
DIT Tactical Initiatives (2G70-015-000)	52,416	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
E. Gov. Programs (2G70-020-000)	400,000	Supports continuation of eGov programs, including the County's website, mobile apps, chatbots, artificial intelligence, web content management system, FairfaxNet and other required updates and enhancements.
Electronic Summons and Court Scheduling (2G70-067-000)	572,862	This project provides maintenance and support the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	800,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Content Services Project (IT-000017)	250,000	Supports countywide efforts to store, centralize, and share documents and other data; this strategy includes the use of tools that enable the origination, creation, editing, management, review, publishing, search, retrieval, and applied use of information regardless of the initial source or format.
Enterprise Data Analytics and Business Intelligence (IT-000034)	300,000	This multiphase project supports the County's strategic objective of improving evidence-based decisions ensuring resources (time, money, and people) are used efficiently and effectively, and developing sustainable strategic plans to better serve constituent populations.
FIDO/LDS Life Line Project (IT-000035)	(97,522)	The balance in this project is reallocated to the PLUS Project (IT-000019).

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Geospatial Initiatives (IT-000028)	1,000,000	This project continues to modernize the GIS infrastructure and complete the refresh of several GIS based systems critical to County operations. The completed modernization will enable sound integrations of GIS with operational business systems, expand the operational use of GIS, protect the investment in data, and provide the stability expected of corporate systems.
Hana Database and Fiori Project (IT-000044)	400,000	This project supports migration to HANA SAP database for SAP applications and deployment of Fiori Mobility for frequently used SAP functions. HANA is an in-memory database software for SAP applications and is required for SAP S Series upgrades, priority patches and processing high speed transactions and analytics. Fiori Mobility is a set of applications for frequently used SAP functions such as workflow approvals, information inquiries, and various self-service tasks for desktop, tablets, and smart phones.
Information Technology Training (2G70-006-000)	100,000	This project supports essential IT training required to maintain staff technical skills and required certification.
LDS Electronic Plan Submission and Review Program (IT-000010)	(329,213)	The balance in this project is reallocated to the PLUS Project (IT-000019).
Office of Elections Technology Project (IT-000006)	5,000,000	This project supports the phased replacement of election equipment when current equipment reaches end of life.
PLUS Project (IT-000019)	426,735	Supports the development of an integrated technology platform for land use planning and development regulation activities. The Planning and Land Use System (PLUS) will replace the legacy FIDO, PAWS, ZAPS, and LDS systems, as well as other complementary systems.
Police Record Management System Refresh (IT-000013)	700,000	This project supports the replacement of the current Police Records Management system that supports present and future police department needs and business processes and that maintains close integration with the Computer-Aided Dispatch system.
Remote Access (2G70-036-000)	200,000	This project supports enhanced and expanded capability of authorized County users to securely access the County's systems from remote locations or field service activities, telework, Continuity of Operations Plans (COOP), and emergency events such as pandemic outbreaks or natural and weather emergencies.
<b>Total</b>	<b>\$8,338,606</b>	

## OTHER FUNDS DETAIL

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### *Debt Service Funds*

#### **Fund 20000, Consolidated County and Schools Debt Service**

**\$5,231,757**

FY 2023 expenditures are recommended to increase \$5,231,757 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2023 - FY 2027 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2032).

FY 2023 revenues are recommended to remain the same as the FY 2023 Adopted Budget Plan. FY 2023 also includes a \$9,858 transfer in from Fund 30070, Public Safety Construction, related to the Public Safety Headquarters project based on the final project expense reconciliation. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

FY 2022 actual expenditures reflect a decrease of \$6,953,335, or 2.0 percent, from the *FY 2022 Revised Budget Plan* amount of \$339,575,607. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2022 total \$2,382,900, an increase of \$54,900, or 2.4 percent, over the FY 2022 estimate of \$2,328,000 primarily due to higher than anticipated Build America Bonds interest subsidy, higher than anticipated bond proceeds and miscellaneous revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$0.

### *Capital Project Funds*

#### **Fund 30000, Metro Operations and Construction**

**\$91,821**

FY 2023 expenditures are recommended to increase \$91,821 due to a modest increase in the required jurisdictional subsidy for Metro capital. Fund balances are sufficient to support this increase without additional resources.

FY 2022 actual expenditures reflect a decrease of \$12,158,845, or 14.7 percent, from the *FY 2022 Revised Budget Plan* amount of \$82,670,850. WMATA utilized Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and American Rescue Plan Act (ARPA) funds in FY 2022 and the use of these one-time stimulus funds resulted in corresponding reductions to jurisdictional subsidies. This balance of County funds will be utilized to address a portion of the County's FY 2023 capital requirements, thereby reducing the amount of General Obligation Bonds anticipated to be sold in winter 2023.

Actual revenues in FY 2022 total \$112,401,933, a decrease of \$45,635,092, or 28.9 percent, from the FY 2022 estimate of \$158,037,025 due to WMATA's use of ARPA and CRRSAA funds, which offset revenue requirements that were anticipated to be addressed through jurisdictional subsidies. The resulting balances in state aid are utilized in Fund 40000, County Transit Systems, to support Fairfax Connector bus fleet replacement requirements.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$0.

## OTHER FUNDS DETAIL

**Fund 30010, General Construction and Contributions**
**\$245,292,609**

FY 2023 expenditures are recommended to increase \$245,292,609 due to the carryover of unexpended project balances in the amount of \$205,830,331 and an adjustment of \$39,462,278. This adjustment includes an increase to the General Fund transfer of \$38,457,332 including: \$11,343,973 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, \$7,500,000 for Construction Escalation Reserve, \$655,000 for Developer Defaults, \$4,000,000 to support space planning initiatives, \$4,800,000 to support demolition and renovations at the Historic Courthouse, \$3,000,000 for the Hybla Valley Community Center, \$175,000 to support improvements at Justice Park, \$5,000,000 to support Park Authority CIP Projects, \$150,000 to support planning initiatives, \$83,359 to support the Strike Force Blight Abatement Program, \$1,000,000 for the Tysons Community Center, and \$750,000 for the Workhouse Campus.

The adjustment also includes the appropriation of \$1,004,946 in revenues received in FY 2022, including: \$208,620 in Athletic Service Fee revenues, \$575,182 in Developer Streetlights Program revenue, \$3,463 in Emergency Directive Program revenue, \$8,618 in Grass Mowing Directive Program revenue, \$45,000 in Joint Venture Development contributions, \$1,366 in interest earnings from EDA bonds associated with the Lewinsville redevelopment project, \$128,997 in Minor Streetlight Upgrades Program revenue, and \$33,700 in revenues from the City of Fairfax associated with the Willard Health Center.

The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Athletic Svcs Fee – FCPS Diamond Fields (2G51-003-000)	\$52,155	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Athletic Svcs Fee-Custodial Support (2G79-219-000)	31,293	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Athletic Svcs Fee-Turf Field Replacement (PR-000097)	125,172	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2022.
Capital Sinking Fund for County Roads (RC-000001)	1,890,662	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$1,890,662 is included for County-owned Road maintenance. The revised allocation provides a total of 5 percent for County roads.

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Capital Sinking Fund for Parks (PR-000108)	5,671,987	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park Authority properties. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$5,671,987 is included for Parks. The revised allocation provides a total of 15 percent for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	1,134,397	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$1,134,397 is included for maintenance in revitalization areas. The revised allocation provides a total of 3 percent for revitalization areas.
Capital Sinking Fund for Walkways (ST-000050)	2,646,927	Increase necessary to support prioritized critical infrastructure replacement and upgrades to walkways. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$2,646,927 for walkway maintenance. The revised allocation provides a total of 7 percent for walkways.

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Construction Escalation Reserve (2G25-123-000)	7,500,000	Increase required to support current experience with construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 percent higher than the previously approved budget. In addition to the market escalation, construction cost increases include updated requirements to achieve the Board of Supervisors adopted Operational Energy Strategy and Prevailing Wage Ordinance. It should be noted that a total increase of \$15.0 million has been split between Fund 30010 and Fund 30070, Public Safety Construction.
Developer Defaults (2G25-020-000)	655,000	Increase necessary to complete several developer default projects. The Developer Default Program is funded annually for the purpose of completing private development projects on which developers have defaulted. Typical defaults include storm drainage, trails, sidewalks pavements, or street improvements to enable acceptance into the VDOT street system for maintenance. The program is supported by developer bonds and the General Fund. General Fund contributions are often required when the developer bonds are not sufficient to fund the total cost of the improvements. Funding will provide for three projects which are VDOT street acceptance projects. Once improvements are made, the County will no longer be responsible for the maintenance of these streets. These dedicated public streets are owned and maintained by the County until road construction is completed to state standards and accepted by VDOT for maintenance.
Developer Street Light Program (2G25-024-000)	575,182	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2022. The Developer Streetlight Program provides streetlights in conjunction with new developments as required in site plan approvals. Funding is appropriated at year end consistent with the level of developer revenue received and fluctuates from year to year.
Emergency Directive Program (2G25-018-000)	3,463	Increase necessary to appropriate revenue received in FY 2022 associated with collections from homeowners, banks, or settlement companies for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass moving violations, and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code.



## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Facility Space Realignment (IT-000023)	4,000,000	Increase necessary to support space realignment and reconfiguration projects throughout the County. These projects will provide a source of funding for reconfigurations that will maximize owned space and eliminate leased space. Increased teleworking has also provided an opportunity to reexamine space and realize more efficiencies.
Grass Mowing Directive Program (2G97-002-000)	8,618	Increase necessary to appropriate revenue received in FY 2022 associated with the Grass Mowing Directive Program. The Department of Code Compliance supports the community through programs pertaining to grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Historic Courthouse Demo/Reno (CF-000008)	4,800,000	Increase necessary to support the demolition of the two 1950's Historic Courthouse wings at the rear of the building and the associated site work. The rear of the Historic Courthouse will be restored to its pre-1950 appearance when these appendages are removed. The wings and the sallyport are partially vacant with major on-going and costly capital renewal /maintenance needs that limit their occupancy. The project will also include site work to transform the grounds surrounding the Historic Courthouse and Historic Jail into a green space park and improve pedestrian safety in the area. The design work is currently underway and is anticipated to be complete in December 2022. Additional funding will provide for demolition work, restoration of the directly affected building, site improvements, and masonry repairs for the entire building.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Hybla Valley Community Center (CC-000022)	3,000,000	Increase necessary to support the Hybla Valley Community Center project. In April 2020, Fairfax County purchased the Mount Vernon Athletic Club with plans to establish a multi-service Center to meet the immediate needs of the surrounding community. Limited interior building upgrades have been completed for the Workforce Development Center on the site. This portion of the Center will provide for workforce development, skills training classrooms, and workshops with a focus on skilled trades as well as technology focused training. When complete, the Center will provide recreation, youth programs, and other equitable, accessible, and effective resources for the community. The site includes a 49,000 square-foot sports facility on 5.3 acres of land. This initial design funding will support the renovations and long-term facility enhancements which include the community center, a childcare center, an athletic field, and associated site improvements. Construction costs are dependent on the final scope and may include replacement windows, doors, insulation, sprinkler systems and Mechanical, Electrical and Plumbing (MEP) improvements. Funding for the construction phase of the project will be included at a future budget cycle once the full scope is determined.
Joint Venture Development (2G25-085-000)	45,000	Increase necessary to appropriate funds received in FY 2022 for the conceptual review of an unsolicited proposal for Recycling Material Processing Services.
Justice Park Improvements (PR-000154)	175,000	Increase necessary to fund invasives clean up and construction of a picnic shelter at Justice Park. Justice Park was created in 1961 and is the only local park of its size and type in the Bailey's Crossroads / Seven Corners area. The park serves a densely populated area that also has some of the highest socioeconomic needs in the County. The original master plan included a picnic shelter that could be used for community events and family gatherings. This addition would provide shade to the children and families using the tot lot.
Lewinsville Redevelopment (HS-000011)	1,366	Increase necessary to appropriate interest earned on Economic Development Authority (EDA) bonds issued to finance the redevelopment of the Lewinsville senior housing and human services facility. This interest is required to be applied to project costs or transferred to debt service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.
Minor Streetlight Upgrades (2G25-026-000)	128,997	Increase necessary to appropriate revenues received in FY 2022 associated with minor streetlight improvements.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Parks Authority CIP Projects (PR-000153)	5,000,000	Increase to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority has experienced project delays, contributing to a backlog of unsold bonds. The recently approved increase in the annual bond sale limit from \$300 million to \$400 million will help to alleviate pressure in the Bond Program but is expected to take several years. As directed by the Board, staff has been working with the Park Authority to appropriately size annual bond sales to address the current backlog and to develop future bond referendum proposals that address needs and conform to the County's overall limitations. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum. In addition, the Park Authority is experiencing inflation and project cost escalation on existing projects such as the Mount Vernon Rec Center. Funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. Staff is continuing to work with the Park Authority with Capital Program planning.
Planning Initiatives (2G02-025-000)	150,000	Increase necessary to support planning initiatives that arise throughout the fiscal year. This funding will provide for consultant studies associated with planning development projects and potential development opportunities.
Strike Force Blight Abatement (2G97-001-000)	83,359	Increase necessary to appropriate FY 2022 zoning violation revenues that have exceeded the base revenue associated with the Strike Force Blight Abatement project. As part of the <u>FY 2009 Adopted Budget Plan</u> budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Tysons Community Center (CC-000026)	1,000,000	Increase necessary to accommodate Value Engineering consultant services during the design phase, Mechanical, Electrical and Plumbing (MEP) peer review, and County staff hours for project management. This project is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), the Department of Public Works and Environmental Services (DPWES), and a private developer. The development of Dominion Square in Tysons will also incorporate a 30,000-square-foot community center on the site. It is anticipated that the design and construction of the Community Center will be financed with Economic Development Authority (EDA) bonds.
Willard Health Center – 2020 (HS-000051)	33,700	Increase necessary to appropriate revenue received from the City of Fairfax for their portion of the architectural and engineering services associated with the Willard Health Center joint development project. Fairfax County entered into an agreement with the City of Fairfax for a new combined facility to house both County and City programs. Fairfax County is managing the project and periodic payments that will be received from the City for their respective share of the overall costs.
Workhouse Campus Improvements (GF-000019)	750,000	Increase necessary to support building improvements at the Workhouse Campus. This project will provide a source of funding for historic preservation and renovations for adaptive reuse of two buildings, identified as Workhouse-13 and Workhouse-15. The County is marketing the buildings to interested parties to establish and operate restaurants, craft beverage productions, or tasting rooms to further enhance and activate the campus. Funding will support the standard tenant improvement contributions and the marketing expenses associated with the leasing of Workhouse-13 and Workhouse-15.
<b>Total</b>	<b>\$39,462,278</b>	

## OTHER FUNDS DETAIL

**Fund 30015, Environmental and Energy Program**
**\$37,312,813**

FY 2023 expenditures are recommended to increase \$37,312,813 due to the carryover of unexpended project balances in the amount of \$26,279,318 and an adjustment of \$11,033,495. This adjustment includes an increase to the General Fund transfer in the amount of \$10,320,000 to support environmental initiatives and the appropriation of revenues received in FY 2022 in the amount of \$713,495. The following adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Community - Plastic Bag Tax Projects (2G02-041-000)	\$668,460	Increase necessary to appropriate revenues received in FY 2022 associated with the plastic bag tax. On September 14, 2021, the Board of Supervisors adopted an ordinance to enact a \$0.05 tax, effective January 1, 2022, on disposable plastic bags provided by grocery stores, convenience stores and drugstores. VA Code Sec. 58.1-1745.B dictates that revenues from the plastic bag tax program are to be appropriated for environmental clean-up, education programs designed to reduce environmental waste, mitigation of pollution and litter, and the provision of reusable bags to recipients of certain federal food support programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). The Office of Environmental and Energy Coordination will establish a funding selection process for plastic bag tax revenue and provide County agencies the opportunity to pursue funding for applicable programs and initiatives. It is envisioned that some of the first funding allocations will be allocated to projects, such as Operation Stream Shield, which benefits the environment by providing individuals experiencing homelessness with a nominal stipend and workforce skills while providing stream clean up. It is also envisioned that funding will support the provision of reusable bags at food pantries, farmers markets, and for SNAP and WIC recipients. Staff will return to the Board via memo with specific project recommendations.
Contingency (2G02-034-000)	45,035	Increase due to the appropriation of miscellaneous revenue received during FY 2022. This funding is attributed to rebates and refunds associated with implemented energy projects.
Energy – Energy Contracts (ESCO) (2G02-035-000)	4,500,000	Increase necessary to support building energy improvements recommended by Energy Service Companies (ESCOs). These improvements support energy and water use efficiency targets in the Operational Energy Strategy (OES). The OES targets include decreasing energy use 25 percent by 2030, and 50 percent by 2040, as compared to the FY 2018 baseline. Investment Grade Audits (IGAs) are underway at four sites: the DPWES I-66 campus, the DPWES Newington site, the Oak Mar Rec Center, and the Pender Office Building. These four IGAs will identify recommended energy improvements at each site. Increased funding will ensure that the improvements identified in the IGAs can proceed, additional IGAs can be conducted, and

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		energy improvements can be undertaken. In addition, the increase in funding will support the implementation of retro-commissioning at County facilities to further reduce energy use.
Energy - EV Stations (GF-000063)	2,000,000	Increase necessary to support the continued installation of Electric Vehicle (EV) Charging Stations at County facilities. This program supports the transition of the County's fleet electrification targets as stated in the Operational Energy Strategy (OES). EV charging stations at a total of 43 parking spaces were installed as of May 2022 at five County parking garages. By the end of 2022, newly installed EV stations are expected at an additional 91 parking spaces at County parking garages and surface lots. Sites for 2023 and beyond are likely to be primarily surface parking lots. Experience to date indicates that additional funding is required due to the complexities associated with the installation of EV stations at surface parking lots. Unlike parking garages, installations on surface lots require a feasibility study to address technical and environmental considerations, including electric utility infrastructure capacity and substantial construction-related costs associated with modifying existing lots. Additional resources are also required due to continuing supply chain constraints, delays associated with upgrades to the electric utility's distribution system, and competition among governments and other entities for Federal funding to install EV charging stations.
Energy - LED Streetlights (GF-000065)	1,820,000	Increase necessary to support the fourth year of a five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium and metal halide fixtures to LED streetlights. Nearly 27,164 streetlights have been converted to LED as of June 2022. The new LED streetlights are "Smart City Capable" with features being incorporated through added hardware and software upgrades. This conversion plan is estimated to cost a total of \$9.0 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO <sub>2</sub> e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented. In addition, an increase of \$20,000 is included to incorporate 126 streetlights on Park Authority properties into the LED streetlight conversion program.
Energy – Renewable Energy (GF-000073)	2,000,000	Increase necessary to support the County's renewable energy strategies as outlined in the Operational Energy Strategy (OES). The required funding will allow for solar and/or renewable energy installations at several sites. Currently, a solar panel system at the Sully Community Center is in final

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		design, with installation expected to be complete by fall 2022. Installation of solar panel systems is in conceptual design for both the Reston and Woodlawn Fire Stations, with completion targeted by winter 2023. The Pender Office Building and I-66 Transfer Station are also being considered for solar panel installations. General Fund support is needed to proceed with improvements which may not be able to be absorbed in existing renovation projects or are located at facilities not currently being renovated.
<b>Total</b>	<b>\$11,033,495</b>	

**Fund 30020, Infrastructure Replacement and Upgrades**
**\$80,651,798**

FY 2023 expenditures are recommended to increase \$80,651,798 due to the carryover of unexpended project balances in the amount of \$60,236,073 and an adjustment of \$20,415,725. This adjustment includes an increase to the General Fund transfer of \$20,015,961, including: \$3,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$17,015,961 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of \$399,764 received in FY 2022 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	\$17,015,961	Increase necessary to support the revised recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was first established as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee, which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. The allocation formula has also been adjusted to accommodate the inclusion of FCPS. The specific allocation includes \$17,015,961 for FMD. In anticipation of the <i>FY 2022 Carryover Review</i> Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes the following major projects: building envelop repairs to the Courthouse and Herrity Building; replacement of the Air Handling Unit at the Pennino Building; replacement of the generator at the Adult Detention Center; HVAC replacement at the Woodrow Wilson Library; and waterproofing and concrete repairs at the Government Center.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Systems Failures (2G08-005-000)	3,000,000	Increase necessary to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, roof, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.
MPSTOC County Support for Renewal (2G08-008-000)	346,480	Increase necessary to appropriate revenues received in FY 2022. An amount of \$346,480 is associated with the state reimbursement for their share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs. The County pays for all operational requirements and the State reimburses the County for their share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC.
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2022. An amount of \$53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for infrastructure replacement and upgrade requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot.
<b>Total</b>	<b>\$20,415,725</b>	

**Fund 30040, Contributed Roadway Improvements**
**\$50,822,357**

FY 2023 expenditures are recommended to increase \$50,822,357 due to the carryover of unexpended project balances in the amount of \$40,618,261 and other adjustments of \$10,204,096. This adjustment is based on actual revenue received in FY 2022 in the amount of \$10,126,892 and interest earnings of \$77,204. Developer contribution revenue fluctuates each year depending on the pace of development; therefore, contributions are only reflected and applied to projects at the end of the fiscal year. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Centreville Developer Contributions (2G40-032-000)	\$1,436	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Countywide Developer Contributions (2G40-034-000)	182,548	Increase necessary based on the appropriation of \$152,268 in revenue received and \$30,280 in interest earnings received in FY 2022.

**FY 2022 Carryover Review**



## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Fairfax Center Developer Contributions (2G40-031-000)	7,924	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Innovation Center Developer Contributions (2G40-191-000)	208,452	Increase necessary based on the appropriation of revenue received in FY 2022.
Tysons Corner Developer Contributions (2G40-035-000)	8,471	Increase necessary based on the appropriation of interest earnings received in FY 2022.
Tyson Grid of Streets Developer Contributions (2G40-057-000)	5,960,182	Increase necessary based on the appropriation of \$5,944,974 in revenue received and \$15,208 in interest earnings received in FY 2022.
Tysons-wide Developer Contributions (2G40-058-000)	3,835,083	Increase necessary based on the appropriation of \$3,821,198 in revenue received and \$13,885 in interest earnings received in FY 2022.
<b>Total</b>	<b>\$10,204,096</b>	

## OTHER FUNDS DETAIL

**Fund 30050, Transportation Improvements**
**\$85,312,094**

FY 2023 expenditures are recommended to increase \$85,312,094 due to the carryover of unexpended project balances in the amount of \$59,331,206 and an adjustment of \$25,980,888. This adjustment includes the appropriation of revenues received during FY 2022 in the amount of \$772,058 and a General Fund Transfer in of \$25,208,830 to support additional bicycle and pedestrian access throughout the County. The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Bicycle & Pedestrian Access Facilities (ST-000051)	\$25,208,830	Increase necessary to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100.0 million over approximately six years through FY 2027. At the December 14, 2021 Transportation Committee meeting, staff recommended setting aside a percentage of year-end balances and based on prior year-end balances, 20 percent is estimated to generate over \$80.0 million over six years. Funding in the amount of \$25,208,830 is included for FY 2023 based on 20 percent of FY 2022 year-end balances.
Contingency – Bonds (5G25-027-000)	(800,000)	Decrease based on the adjustments noted herein.
County-Maintained Pedestrian Imp – 2014 (ST-000036)	1,000,000	Increase necessary to support higher than anticipated costs associated with County-Maintained Pedestrian Improvement projects within this program.
Jefferson Manor Improvements - Phase IIIA – 2014 (2G25-097-000)	(200,000)	Decrease due to substantial completion of this project.
Pedestrian Improvements – 2014 (5G25-060-000)	1,000,000	Increase necessary to support higher than anticipated costs associated with Pedestrian Improvement projects within this program. This increase will support ongoing and future projects.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(2,227,942)	Decrease due to substantial completion of most of the projects included in this program. Additional reductions from this project will occur at future budget cycles as funding needs are identified. This decrease is partially offset by an increase of \$772,058 the appropriation of reimbursement revenue from the Federal Transit Administration received during FY 2022.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Spot Improvements – 2014 (5G25-059-000)	1,500,000	Increase is necessary to support ongoing and future Spot Improvement projects throughout the County. Spot improvements are quick-hit projects, such as turn lanes and sidewalk and trail connections, to improve mobility, enhance safety, and provide relief for transportation bottlenecks.
Traffic Calming Program (2G25-076-000)	500,000	Increase necessary to fund ongoing and future Traffic Calming projects in FY 2023.
<b>Total</b>	<b>\$25,980,888</b>	

**Fund 30070, Public Safety Construction**
**\$310,007,961**

FY 2023 expenditures are recommended to increase \$310,007,961 due to the carryover of unexpended project balances of \$297,996,496 and a net adjustment of \$12,011,465. The adjustment includes funding of \$7,500,000 to support current experience with construction project cost escalation; the appropriation of bond premium in the amount of \$4,000,000 associated with the January 2022 bond sale; the appropriation of additional proffer revenue in the amount of \$45,337 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program; and the appropriation of interest revenue in the amount of \$7,963 received in FY 2022 and proffer revenue of \$468,023 received in FY 2022 associated with public improvements in the Scotts Run South area. This adjustment is partially offset by a decrease of \$9,858 associated with the final project reconciliation of the Public Safety Headquarters (PSHQ) project. This funding is required to be transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	\$7,500,000	Increase necessary to support current experience with construction project cost escalation. Project costs have been increasing recently due to disruptions to global supply chains for most basic raw materials. Price increases have been experienced in many commodities and materials utilized in construction projects, such as lumber, steel, copper, plastics, and metal products. These increased material costs and delays in receiving supplies have also resulted in contractor backlogs. Funding may also be required to adjust previously approved budgets to achieve the Board of Supervisors approved Operational Energy Strategy and Prevailing Wage Ordinance. It is anticipated that an amount of \$1,250,000 from this funding will be needed for the Fairview Fire Station project. Based on a third-party cost estimate, additional funding is needed for this Fire Station to accommodate increased construction costs due to current market conditions. It should be noted that a total increase of \$15 million has been split between Fund 30070 and Fund 30010, General Construction and Contributions.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (2G25-061-000)	3,990,142	Increase necessary to appropriate bond premium of \$4,000,000 received in FY 2022 associated with the January 2022 bond sale. This increase is partially offset by a decrease of \$9,858 associated with the Public Safety Headquarters project. This project was funded with Economic Development Authority (EDA) bonds. The Public Safety Headquarters project was closed as part of the <i>FY 2021 Carryover Review</i> , and all remaining funding was transferred to Fund 20000, Consolidated County and Schools Debt Service, to support debt service requirements associated with the bonds. Based on the final project reconciliation, an amount of \$9,858 is transferred to Fund 20000, Consolidated County and Schools Debt Service, as part of the <i>FY 2022 Carryover Review</i> .
Scotts Run Public Improvements-Stormwater (SD-000042)	475,986	Increase necessary to appropriate interest revenue of \$7,963 received and proffer revenue of \$468,023 received in FY 2022 associated with public improvements in the Scotts Run South area.
Traffic Light Preemptive Devices (PS-000008)	45,182	Increase necessary to appropriate additional proffer revenue of \$45,337 received in FY 2022 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as provide safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of \$978,735 has been received for this initiative. This increase is partially offset by a decrease of \$155 that is reallocated to the Traffic Light Preemptive Maintenance project to support the maintenance of existing traffic light preemptive devices.
Traffic Light Preemptive Maintenance (2G92-013-000)	155	Increase necessary to support the maintenance of existing traffic light preemptive devices. This funding represents available balances from traffic light preemptive devices that have been installed. It should be noted that available balances will be reallocated to this maintenance project periodically.
<b>Total</b>	<b>\$12,011,465</b>	

## OTHER FUNDS DETAIL

**Fund 30090, Pro Rata Share Drainage Construction**
**\$8,607,972**

FY 2023 expenditures are recommended to increase \$8,607,972 due to the carryover of unexpended project balances in the amount of \$5,626,964 and an adjustment of \$2,981,008 to appropriate pro rata share revenues received during FY 2022. The following adjustment is recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Countywide Watershed (SD-000040)	\$2,981,008	Increase necessary to appropriate revenues of \$2,982,510 received during FY 2022. Funds will be used to complete Countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for the construction of drainage improvement projects located within that watershed. The new amended program includes a single Countywide rate for assessment purposes and a single project across all 30 major watersheds. All assessments collected are aggregated and used for any eligible project within the County. This increase is partially offset by a decrease of \$1,502, which is the result of a reconciliation of fund balances to the County's financial statements. As part of this reconciliation, the FY 2022 actual beginning balance of this fund was reduced by \$1,502.
<b>Total</b>	<b>\$2,981,008</b>	

**Fund 30300, Affordable Housing Development and Investment**
**\$71,571,797**

FY 2023 expenditures are recommended to increase \$71,571,797 due to unexpended project balances of \$70,440,128 and \$1,131,669 due to an appropriation of excess revenues received in FY 2022.

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Affordable/Workforce Housing (2H38-072-000)	(\$20,831)	Decrease necessary to reallocate funding to support affordable housing projects.
Crescent Rehabilitation (HF-000097)	(25,000)	Decrease necessary to reallocate funding to support affordable housing projects.
Penn Daw Affordable Housing (HF-000181)	1,152,500	Increase necessary to support predevelopment work on a new affordable housing project.
SOMOS (HF-000180)	25,000	Increase necessary to provide additional construction support to the SOMOS affordable housing project.
<b>Total</b>	<b>\$1,131,669</b>	

## OTHER FUNDS DETAIL

**Fund 30400, Park Authority Bond Construction**
**\$144,419,986**

FY 2023 expenditures are recommended to increase \$144,419,986 due to the carryover of unexpended project balances in the amount of \$142,779,668 and an adjustment of \$1,640,318. This adjustment includes the appropriation of bond premium associated with the January 2022 bond sale and grants and contributions received in FY 2022. The following adjustments are recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Grants and Contributions (PR-000010)	\$140,318	Increase necessary to appropriate grant revenue received in FY 2022. Funding in the amount of \$123,318 is associated with the Pohick Stream Valley Trail Project and \$17,000 is associated with the Forest Restoration Project at Frying Pan Farm Park.
Park Renovations and Upgrades - 2020 (PR-000147)	1,500,000	Increase necessary to appropriate bond premium received in FY 2022 associated with the January 2022 bond sale.
<b>Total</b>	<b>\$1,640,318</b>	

### *Special Revenue Funds*

**Fund 40000, County Transit Systems**
**\$49,790,585**

FY 2023 expenditures are recommended to increase \$49,790,585 due to capital project increases of \$26,885,000 for buses that have reached the end of their useful life and to support expanded service in the 495 corridor; operating expense increases of \$5,765,000 for expanded bus service, software, advertising for new Silver Line service, transit studies and maintenance for electric buses; and \$17,140,585 for the carryover of encumbrances and capital project balances, primarily for the purchase of buses, continued implementation of the Intelligent Transportation System (ITS), upgrades to the farebox recovery system and transit studies.

In order to offset the recommended increases, FY 2023 revenues are recommended to increase \$36,300,961. The revenue increase reflects a combination of state aid received through the Northern Virginia Transportation Commission (NVTC), support from the Virginia Department of Rail and Public Transit (DRPT), and an estimated increase in farebox revenue.

FY 2022 actual expenditures reflect a decrease of \$18,336,158, or 12.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$147,037,123. Of this amount, \$13,940,167 is included as encumbered carryover in FY 2023. The remaining balance of \$4,395,991 is primarily attributable to capital project balances and unanticipated balances associated with contracted services, computer services and contracted transportation services.

Actual revenues in FY 2022 total \$47,677,153, a decrease of \$7,537,467, or 13.7 percent, from the FY 2022 estimate of \$55,214,620 due to lower than anticipated State Aid support for bus operations, a shift in the timing of reimbursements from DRPT for bus capital purchases to FY 2023 based on the purchase schedule, and lower than anticipated farebox revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$5,219,457, a decrease of \$2,690,933.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

The following adjustments are recommended at this time.

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Fairfax Connector Buses - Capital (TF-000048)	\$20,150,000	This increase supports the purchase of 34 buses for the Connector fleet, including 26 to replace buses reaching the end-of-life and 8 buses to support expansion of services in the I-495 corridor between Tysons, VA, and Bethesda, MD.
Fairfax Connector Electric Buses (TF-000057)	6,600,000	This increase supports the purchase of 6 electric buses to replace existing buses reaching the end-of-life.
Fairfax Connector Support Vehicles (TF-000053)	135,000	This increase supports the purchase of a heavy-duty support vehicle.
<b>Total</b>	<b>\$26,885,000</b>	

### Fund 40010, County and Regional Transportation Projects

**\$419,813,211**

FY 2023 expenditures are recommended to increase \$419,813,211 primarily due to the carryover and net adjustments to capital projects. Per the Metropolitan Washington Airports Authority (MWAA), there is a budget increase of \$250 million to the Silver Line Phase 2 with Fairfax County responsible for \$40,250,000. The County has set aside this funding requirement in the Construction Reserve NVT A 30 Percent project for payment to MWAA pending County review of the supporting documents.

FY 2023 revenues are recommended to increase by \$202,404,767 due to \$50,000,000 in Economic Development Authority (EDA) bonds expected to provide additional support for transportation projects endorsed by the Board of Supervisors in July of 2012 as part of the Four-Year Transportation Plan. As part of the updated Transportation Priorities Plan (TPP), revenue assumptions include an additional \$50,000,000 in requested EDA bonds to be utilized toward costs for the Soapstone Drive Overpass Project. In addition, \$102,404,767 is anticipated in the Northern Virginia Transportation Authority 70 percent revenue.

An FY 2023 Transfer Out of \$2,717,877 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for an estimated portion of debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2022 actual expenditures decreased \$368,634,189, or 86.8 percent, from the *FY 2022 Revised Budget Plan* estimate of \$424,930,301. Of this amount, \$368,556,534 reflects the carryover of unexpended project balances. The remaining expenditure savings of \$77,655 is attributable to net operational savings.

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Bike/Pedestrian Program Operations (2G40-177-000)	\$900,000	Additional appropriation necessary for continuation of the Bicycle and Pedestrian Programs.
Braddock Rd Improvement Phase I NVT A 30 (2G40-160-000)	35,000,000	Supplemental funding needed to advance project through the construction process.

### *FY 2022 Carryover Review*

## OTHER FUNDS DETAIL

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Bus Stops - Countywide (TS-000010)	500,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program.
Columbia Pike Complete Streets Phase I (2G40-188-000)	500,000	Increase in funding needed based on updated project estimate.
Construction Reserve (2G40-001-000)	(13,579,690)	Decrease to appropriate necessary funds from the Construction Reserve to support required project costs.
Construction Reserve NVT A 30% (2G40-107-000)	(54,989,367)	Decrease to appropriate necessary funds from the Construction Reserve NVT A 30 percent local share to support required project costs.
County Six Year Program Bike & Pedestrian Program (2G40-088-000)	7,000,000	Increase in appropriation needed to fund bicycle and pedestrian projects approved in the Transportation Priorities Plan from December 2019.
Flint Hill Road (ST-000039)	(97,029)	Project completed. Reduce appropriation and move to support other projects.
Graham Road (ST-000040)	(87,946)	Project completed. Reduce appropriation and move to support other projects.
Herndon NVT A 30% Capital (2G40-105-000)	52,986	Increase based on revenues received through NVT A and interest income.
Herndon Metro Station Access Management Study (HMSAMS) (2G40-086-000)	2,000,000	Increase in appropriation needed to fund projects identified through the HMSAMS study.
Jones Branch Connector (County/VDOT) (2G40-062-000)	(25,000)	Project completed. Reduce appropriation and move to support other projects.
Lorton/Cross County Trail Enhancements (ST-000034)	(179,054)	Project completed. Reduce appropriation and move to support other projects.
Metro Capital Transfer NVT A 30% (2G40-164-000)	(69,808)	Based on FY 2023 requirements, reduce appropriation and move to support other projects.
Old Courthouse Road Safe Routes to School (2G40-175-000)	(200,000)	Project completed. Reduce appropriation and move to support other projects.
Rolling Road VRE Garage Feasibility Study (2G40-055-000)	450,000	Increase in funding based on updated project estimate.



## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Rt 1 Bus Rapid Transit NVT A 70% (2G40-162-000)	45,000,000	Supplemental funding needed to advance the project through the construction process.
Rt. 29 Widen Union Mill- Buckley Gate NVT A 30% (2G40-110-000)	13,413,427	Supplemental funding needed to advance project through the construction process.
Scotts Run Trail Streetlights (ST-000045)	(7,440)	Project completed. Reduce appropriation and move to support other projects.
Shirley Gate Road/Braddock Road/Fairfax County Parkway/Popes Head Road (2G40-079-000)	16,000,000	Supplemental funding needed to advance the project through the construction process.
Shrevewood Elementary School Safe Routes to School (SRTS) (2G40-186-000)	500,000	Increase in funding needed based on updated project estimate.
Spot Improvements (2G40-028-000)	(482,934)	Project completed. Reduce appropriation and move to support other projects.
Vienna NVT A 30% Capital (2G40-106-000)	59,032	Increase based on revenues received through NVT A and interest income.
<b>Total</b>	<b>\$51,657,177</b>	

**Fund 40030, Cable Communications**
**\$5,567,971**

FY 2023 expenditures are recommended to increase \$5,567,971 due to encumbrances of \$1,442,383 and an increase of \$4,125,588, which includes \$3,989,697 to support I-Net for the Department of Information Technology, and \$135,891 associated with upgrade and replacement of Channel 16 video equipment as well as Government Center Conference Center A/V upgrades.

FY 2022 actual expenditures reflect a decrease of \$7,571,520, or 42.9 percent, from the *FY 2022 Revised Budget Plan* amount of \$17,633,533. Of this amount, \$1,442,383 is included as encumbered carryover in FY 2023. The remaining balance of \$6,129,137 is primarily attributable to \$1,091,440 savings in Personnel Services due to vacancies, \$2,892,347 in Operating Expenses and \$2,145,350 in Capital Equipment.

Actual revenues in FY 2022 total \$19,721,528, an increase of \$484,115, or 2.5 percent, over the FY 2022 estimate of \$19,237,413 primarily due to higher than anticipated receipts from Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$3,958,624, an increase of \$2,487,664.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

**Fund 40040, Fairfax-Falls Church Community Services Board**
**\$9,924,488**

FY 2023 expenditures are recommended to increase \$9,924,488, or 4.9 percent over the FY 2023 Adopted Budget Plan amount of \$202,350,409. Included in this total is an increase of \$6,039,330 in encumbered carryover, consisting primarily of ongoing contractual obligations, residential treatment and health related services, medical and laboratory equipment and supplies, and building maintenance and repair services. Also included is an appropriation of \$3,500,000 to implement a new electronic health record solution for the agency, an increase of \$251,975 for FASTRAN related services and operations, as well as an increase of \$133,183 in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study and FASTRAN services, the FY 2023 General Fund Transfer In is increased by \$385,158.

An increase of \$10,000,000 to Transfers Out as part of the *FY 2023 Revised Budget Plan* is reflected. This funding will support a Transfer Out to the General Fund due to higher than anticipated savings in Personnel Services and Operating Expenses, intensified by higher than anticipated revenue collections.

FY 2022 actual expenditures reflect a decrease of \$31,639,805, or 15.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$199,895,087. Of this amount, 6,039,330 is included as encumbered carryover in FY 2023. The remaining balance of \$25,600,475 includes savings in Operating Expenses associated with lower than anticipated contract expenses and savings in Personnel Services as a result of longer than anticipated position recruitment times.

Actual revenues in FY 2022 total \$39,881,708, an increase of \$3,716,358, or 10.3 percent, from the FY 2022 estimate of \$36,165,350 primarily due to higher than budgeted State Department of Behavioral Health and Developmental Services (DBHDS) revenue, as well as increases in Medicaid fees and program and client fees.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$26,041,861, an increase of \$15,816,833. Of this amount, \$2,500,000 is restricted for the DD Medicaid Waiver Redesign Reserve, \$50,000 is restricted for the Opioid Use Epidemic Reserve, \$5,853,866 is restricted for the Diversion First Reserve, and \$2,800,000 is restricted for the Medicaid Replacement Reserve.

**Fund 40045, Early Childhood Birth to 5**
**\$421,034**

FY 2023 expenditures are recommended to increase \$421,034 due to \$403,537 in encumbered carryover for FY 2022 obligations that were not able to be paid prior to the end of the fiscal year as well as an increase of \$17,497 in Personnel Services due to the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by \$17,497.

FY 2022 actual expenditures reflect a decrease of \$8,458,811 or 25.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$33,123,520. Of this amount, \$403,537 is included as encumbered carryover in FY 2023. The remaining balance of \$8,055,274 is attributable to savings of \$716,804 in Personnel Services due to recruitment challenges as well as \$7,338,470 in Operating Expenses due primarily to a concerted effort to maximize state dollars for child care

## OTHER FUNDS DETAIL

services in Child Care Assistance and Referral (CCAR) and lower participation of families compared to pre-COVID-19 pandemic years.

Actual revenues in FY 2022 total \$57,688, a decrease of \$158,272, or 73.3 percent, from the FY 2022 estimate of \$215,960 primarily due to lower than anticipated collections from permits, costs recovered from the Cities of Fairfax and Falls Church, and Federal Pass-through funds associated with the Head Start USDA program.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$10,180,432, an increase of \$7,897,002.

### **Fund 40050, Reston Community Center**

**\$1,289,229**

FY 2023 expenditures are recommended to increase \$1,289,229 due to unexpended capital project balances of \$1,485,757, encumbered carryover of \$65,529 in Operating Expenses to support program operations, as well as increases of \$246,953 in Personnel Services and \$208,605 in Operating Expenses to account for increased programming within the community center; offset by a decrease of \$708,114 in Capital Projects due to the completion of the Natatorium project.

FY 2022 actual expenditures reflect a decrease of \$2,565,799, or 23.5 percent, from the *FY 2022 Revised Budget Plan* of \$10,938,211. Of this amount, \$65,529 is included as encumbered carryover in FY 2023. The remaining balance of \$2,500,270 comprises \$1,485,757 in unexpended capital project balances, \$552,255 in Personnel Services, and \$462,258 in Operating Expenses due to staffing vacancies and decreased programming in the beginning of the year due to the COVID-19 pandemic.

Actual revenues in FY 2022 total \$9,995,890, an increase of \$520,734, or 5.5 percent, from the estimate of \$9,475,156. This is due to an increase in programming as the COVID-19 pandemic continues to improve.

As a result of the actions above, the FY 2023 ending balance is projected to be \$8,599,349, an increase of \$2,048,267 over the FY 2023 Adopted Budget Plan.

### **Fund 40060, McLean Community Center**

**\$604,343**

FY 2023 expenditures are recommended to increase \$604,343 due to encumbered carryover of \$164,725 and unexpended project balances of \$439,618.

FY 2022 actual expenditures reflect a decrease of \$900,513, or 13.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$6,897,045. Of this amount, \$164,725 is included as encumbered carryover in FY 2023. The remaining balance of \$735,788 is primarily attributable to savings in personnel costs due to staffing vacancies, decreased programming due to the COVID-19 pandemic and unexpended project balances that will carry forward to FY 2023.

Actual revenues in FY 2022 total \$6,028,412, an increase of \$33,110, or 0.6 percent, over the FY 2022 estimate of \$5,995,302 primarily due to an increase in tax revenue due to an increase in property values.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,859,350, an increase of \$329,280 over the FY 2023 Adopted Budget Plan.

### ***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

**Fund 40080, Integrated Pest Management**
**\$214,446**

FY 2023 expenditures are recommended to increase \$214,446 due to \$214,446 in encumbered carryover for FY 2022 obligations that were not able to be paid prior to the end of the fiscal year in both the Forest Pest Program and the Disease Carrying Insects Program.

FY 2022 actual expenditures reflect a decrease of \$1,556,187, or 42.2 percent, from the *FY 2022 Revised Budget Plan* amount of \$3,685,668. Of this amount, \$214,446 is included as encumbered carryover in FY 2023. The remaining balance of \$1,341,741 is attributable to savings of \$677,487 in Operating Expenses, \$468,377 in Compensation, \$160,877 in Benefits, and \$35,000 in Capital due to lower than anticipated spending, especially in the Disease Carrying Insects Program.

Actual revenues in FY 2022 total \$2,702,737, an increase of \$2,254, or 0.1 percent, over the FY 2022 estimate of \$2,700,483 due to higher than projected receipts from the tax levy on real property, offset partially by lower than anticipated receipts from interest on investments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,488,355, an increase of \$1,343,995.

**Fund 40090, E-911**
**\$20,694,963**

FY 2023 expenditures are recommended to increase \$20,694,963 including carryover of \$19,124,080 of Information Technology (IT) projects and \$1,570,883 of encumbered IT operating balances.

FY 2022 actual expenditures reflect a decrease of \$25,649,884, or 37.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$69,098,056. Of this amount, \$19,124,080 reflects unexpended IT projects and \$1,570,883 of encumbered IT operating balances.

Actual revenues in FY 2022 total \$48,184,498, an increase of \$3,163,108, or 7.0 percent, over the FY 2022 estimate of \$45,021,390 primarily due to higher than anticipated revenue from wireless reimbursement and interest.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$13,758,886, an increase of \$8,118,029.

## OTHER FUNDS DETAIL

**Fund 40100, Stormwater Services****\$192,712,809**

FY 2023 expenditures are recommended to increase \$192,712,809 based on the carryover of unexpended project balances in the amount of \$190,278,892 and a net adjustment of \$2,433,917. This adjustment includes the carryover of \$742,868 in operating and capital equipment encumbrances and an increase to capital projects of \$1,691,049. The adjustment to capital projects is based on the appropriation of higher than anticipated Stormwater tax revenues of \$841,515; actual Economic Development Authority (EDA) Bonds of \$376,033 and interest earnings of \$154,900 associated with the Stormwater/Wastewater Facility; operational savings of \$247,858; revenues of \$195,570 received in FY 2022 as a reimbursement from the Metropolitan Washington Council of Governments; revenues of \$30,583 collected for tree preservation and planting projects in FY 2022; revenues received in FY 2022 from the sale of capital equipment in the amount of \$24,340; and the appropriation of \$1,796, which is the result of a reconciliation of fund balances to the County's financial statements. The adjustment to capital projects is partially offset by a decrease of \$181,546 due to the transfer of Civil Penalties Fees to Fund 40200, Land Development Services. The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Emergency and Flood Response Projects (SD-000032)	\$195,570	Increase necessary to appropriate revenues received in FY 2022 as a reimbursement from the Metropolitan Washington Council of Governments associated with the Fairfax County contribution to the Coastal Storm Risk Management Study.
Stormwater Civil Penalties Fees (2G25-119-000)	(181,546)	Decrease due to project closure. All remaining funding of \$181,546 and an amount of \$27,250 collected in civil penalties in FY 2022 are transferred to Fund 40200, Land Development Services. This will provide a better accounting mechanism to reflect all revenues and expenditures associated with civil penalty activities in the new Special Revenue fund.
Stormwater Facility (SD-000039)	530,933	Increase necessary to appropriate FY 2022 interest earnings of \$154,900 and actual Economic Development Authority (EDA) Bond proceeds of \$376,033. The EDA Bonds were issued in FY 2022 to support the construction of the Stormwater/Wastewater Facility which will consolidate functions and operations and maximize efficiencies between the two divisions.
Stream & Water Quality Improvements (SD-000031)	1,115,509	Increase necessary to appropriate FY 2022 higher than anticipated Stormwater revenues of \$841,515, operational savings of \$247,858, revenues received in FY 2022 from the sale of capital equipment in the amount of \$24,340 and the appropriation of \$1,796, which is the result of a reconciliation of fund balances to the County's financial statements. As part of this reconciliation, the FY 2022 actual beginning balance of this fund was increased by \$1,796.
Tree Preservation and Plantings (2G25-030-000)	30,583	Increase necessary to appropriate revenues collected through the land development process that will support tree preservation and planting projects in FY 2023.
<b>Total</b>	<b>\$1,691,049</b>	

## OTHER FUNDS DETAIL

**Fund 40120, Dulles Rail Phase II Transportation Improvement District**
**\$38,600,000**

FY 2023 expenditures are recommended to increase \$38,600,000 to appropriate funding from the fund balance. This is based on a recommendation from the Silver Line Phase II Transportation District Commission to partially payoff a portion of the County's Transportation Infrastructure Financing and Innovation Act (TIFIA) loan allocable to the Phase II Transportation Improvement District and the associated costs of issuance in FY 2023.

FY 2022 actual expenditures of \$11,061,289 reflect a decrease of \$2,251,944, or 16.9 percent, from the *FY 2022 Revised Budget Plan* amount of \$13,313,233. This is primarily attributable to lower than anticipated construction payments to MWAA and operating expenses.

Actual revenues in FY 2022 total \$20,084,800, a decrease of \$290,503, or 1.4 percent, from the FY 2022 estimate of \$20,375,303 primarily due to lower than anticipated real estate taxes.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$50,353,587, a decrease of \$36,638,559.

**Fund 40125, Metrorail Parking System Pledged Revenues**
**\$3,211,025**

FY 2023 expenditures are recommended to increase \$3,211,025 due to the carryover of unexpended project balances of \$2,699,742 and a net adjustment of \$511,283. The unexpended project balances are primarily associated with the Fairfax County Economic Development Authority (EDA) Parking Revenue bond sale in February 2017 for the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage. These parking garages are owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II. In addition, the adjustment includes funding of \$98,511 to support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage; \$48,550 to support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage; and \$366,000 to support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage. This adjustment is partially offset by a decrease of \$1,778 associated with encumbrances that are not necessary in FY 2023.

FY 2023 revenues are recommended to decrease \$2,124,086 to account for the projected loss of Metro-owned parking surcharge revenue and County-owned parking garage revenue due to the COVID-19 pandemic impact on monthly parking trends, and to account for the deferred commencement of operations of the Dulles Rail Phase II project. FY 2023 also includes a \$2,717,877 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized toward payment of debt service for the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2022 actual expenditures reflect a decrease of \$2,699,742, or 17.4 percent, from the *FY 2022 Revised Budget Plan* amount of \$15,559,874. This amount includes unexpended Capital Project balances to be carried over to FY 2023.

Actual revenues in FY 2022 total \$4,244,665, an increase of \$296,665, or 7.5 percent, over the FY 2022 estimate of \$3,948,000 due to higher than anticipated ground rent earnings of \$210,337, higher than anticipated interest earnings of \$48,022, and higher than anticipated surcharge parking revenues of \$47,008. This increase is partially offset by a decrease of \$8,702 due to lower than anticipated parking revenues at the Wiehle-Reston East Metrorail Parking Garage.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$8,036,091, an increase of \$379,173.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Pkg Operations and Maintenance (2G40-146-000)	\$98,511	Increase necessary to support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage. This parking garage is owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II.
Innovation Pkg Operations and Maintenance (2G40-145-000)	48,550	Increase necessary to support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage. This parking garage is owned, operated and maintained by the County as part of the agreement for the Silver Line Phase II.
Wiehle Metro Pkg Facility Debt Service (2G40-115-000)	(1,778)	Decrease due to encumbrances that are not necessary in FY 2023.
Wiehle Pkg Operations and Maintenance (2G40-120-000)	366,000	Increase necessary to support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage.
<b>Total</b>	<b>\$511,283</b>	

### Fund 40140, Refuse Collection

**\$1,881,458**

FY 2023 expenditures are recommended to increase \$1,881,458 due to \$695,128 in encumbered carryover, \$244,345 in unencumbered carryover for the purchase of electric road loaders, and \$941,985 unexpended Capital Projects.

FY 2022 actual expenditures reflect a decrease of \$2,878,412, or 13.2 percent, from the *FY 2022 Revised Budget Plan* amount of \$21,795,213. Of this amount, \$695,128 is included as encumbered carryover, \$244,345 is included as unencumbered carryover, and \$941,985 is unspent Capital Project balances that will be carried forward. The remaining balance of \$996,954 is primarily attributable to lower than anticipated equipment maintenances and delayed equipment purchases.

Actual revenues in FY 2022 total \$20,025,213, an increase of \$365,446, or 1.9 percent, over the FY 2022 estimate of \$19,659,767 primarily due to higher than anticipated refuse collection revenues and greater revenues from charges for services.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$3,475,539, an increase of \$1,362,400.

### Fund 40150, Refuse Disposal

**\$8,612,523**

FY 2023 expenditures are recommended to increase \$8,612,523 due to \$1,916,727 in encumbered carryover, \$171,850 in unencumbered carryover for the purchase of electric trucks, and \$6,523,946 in unexpended Capital Projects balance.

FY 2022 actual expenditures reflect a decrease of \$10,212,867, or 15.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$64,649,086. Of this amount, \$1,916,727 is included as encumbered carryover, \$171,850 is included as unencumbered carryover, and \$6,523,946 is unspent Capital Project balances that will be carried forward. The

### *FY 2022 Carryover Review*

## OTHER FUNDS DETAIL

remaining balance of \$1,600,344 is primarily attributable to higher than anticipated position turnover and vacancy savings, as well as lower than anticipated recycling services expenses.

Actual revenues in FY 2022 total \$52,103,187, a decrease of \$279,913, or 0.5 percent, from the FY 2022 estimate of \$52,383,100 primarily due to lower than anticipated interest earnings on investments.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$49,783,850, an increase of \$1,320,431.

### Fund 40170, I-95 Refuse Disposal

**\$8,924,296**

FY 2023 expenditures are recommended to increase \$8,924,296 due to encumbered carryover of \$577,783 and \$8,346,513 unexpended Capital Projects balance.

FY 2022 actual expenditures reflect a decrease of \$10,348,040, or 57.2 percent, from the *FY 2022 Revised Budget Plan* amount of \$18,082,618. Of this amount, \$577,783 is included as encumbered carryover in FY 2023 and \$8,346,513 unexpended Capital Projects balance that will be carried forward. The remaining balance of \$1,423,744 is primarily attributable to savings of \$206,805 in Personnel Services due to higher than anticipated turnover, \$472,634 in Operating Expenses, and \$1,322,088 in Capital Equipment.

Actual revenues in FY 2022 total \$12,316,065, an increase of \$1,252,621, or 11.3 percent, over the FY 2022 estimate of \$11,063,444 primarily due to higher than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$38,165,434, an increase of \$2,676,365.

### Fund 40180, Tysons Service District

**\$18,279,764**

FY 2023 expenditures are recommended to increase \$18,279,764 based on the carryover of unexpended project balances in the amount of \$10,479,764 and an adjustment of \$7,800,000 to fully fund the preliminary engineering and design, and partially fund the land acquisition associated with the widening of Route 7 from Route 123 to I-495 (Capital Beltway). The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Rt 7 Widening (Rt 123 to I-495) (2G40-118-000)	\$7,800,000	Increase necessary to fully fund the preliminary engineering and design, and partially fund the land acquisition associated with the widening of Route 7 from Route 123 to I-495 (Capital Beltway). This project is one of the 17 Tysons-wide transportation projects supported by the Tysons Transportation Service District. The Tysons Transportation Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 22, 2022.
<b>Total</b>	<b>\$7,800,000</b>	



## OTHER FUNDS DETAIL

**Fund 40190, Reston Service District**
**\$4,332,914**

FY 2023 expenditures are recommended to increase \$4,332,914 based on the carryover of unexpended project balances in the amount of \$832,914 and an adjustment of \$3,500,000. This adjustment includes \$1,500,000 to support the Fairfax County Parkway/Sunrise Valley Drive Intersection project and \$2,000,000 to support the Reston Parkway/Baron Cameron Avenue Intersection project. The following adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Fairfax County Parkway/Sunrise Valley Drive Intersection (2G40-151-000)	\$1,500,000	Increase necessary to support the preliminary engineering and conceptual design costs associated with the improvements at the Fairfax County Parkway at the Sunrise Valley Drive interim intersection. This project will improve traffic flow through lane reconfiguration and signal optimization. Bicycle and pedestrian facilities will also be upgraded. Intersection improvements at this location were included as part of the Reston Transportation Funding Plan, which was approved by the Board of Supervisors on February 28, 2017. The Reston Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 31, 2022.
Reston Pkwy/Baron Cameron Ave Int (2G40-174-000)	2,000,000	Increase necessary to support the preliminary engineering and conceptual design of the Reston Parkway/Baron Cameron Avenue intersection improvement that is designed to relieve traffic congestion on westbound Baron Cameron Avenue. The project will include a second left turn lane on westbound Baron Cameron Avenue to southbound Reston Parkway. This project was included as part of the Reston Transportation Funding Plan, which was approved by the Board of Supervisors on February 28, 2017. The Reston Transportation Service District Advisory Board recommended the use of this funding at the Advisory Board meeting on March 31, 2022.
<b>Total</b>	<b>\$3,500,000</b>	

**Fund 40200, Land Development Services**
**\$1,966,930**

FY 2023 expenditures are recommended to increase \$1,966,930 due to an increase of \$130,682 in Personnel Services associated with 1/1.0 FTE new position to support proffer coordination among development agencies, an increase of \$136,736 in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022, as well as an increase of \$1,699,512 in Operating Expenses primarily to cover increased costs for contracted inspection services required to augment critical workforce needs and to cover outstanding encumbrances in the amount of \$247,904 from Agency 31, Land Development Services. The expenditure increase will be supported by a projected increase in permit fee revenue of \$1,510,230 in FY 2023, a one-time transfer of \$898,000 from the General Fund, and a one-time transfer of \$208,796 from Fund 40100, Stormwater Services.

As Fund 40200 was newly established as part of the FY 2023 Adopted Budget Plan, there were no FY 2022 actual expenditures and revenues. Details of FY 2022 actuals for Agency 31, Land Development Services, are included in Attachment III General Fund Expenditure Variances.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

It should be noted that a transfer of \$5,334,554 from Fund 10040, Information Technology, to Fund 40200 is included as part of the *FY 2022 Carryover Review*. This represents the balance of Technology Surcharge fee revenue that was previously deposited in Project IT-000037 in Fund 10040 and is transferred to Project IT-000053 in Fund 40200. This revenue is to be set aside in a reserve for future upgrades/replacement of the PLUS system. Additionally, beginning in FY 2023, Land Development Services will streamline the collection and management of the Stormwater Civil Penalties Fee. Activities associated with this fee were previously managed in Fund 40100, Stormwater Services, and the balance of \$208,796 is transferred to Fund 40200 and appropriated as part of the *FY 2022 Carryover Review*.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$8,381,377. Of this, \$6,834,554 is reserved for future PLUS system upgrades in the Technology Surcharge Reserve and \$1,546,823 is the unreserved balance.

### Fund 40300, Housing Trust

**\$18,922,317**

FY 2023 expenditures are recommended to increase \$18,922,317 due to unexpended project balances of \$15,804,413; \$962,596 to support the Lincolnia Rehabilitation project; and an appropriation of \$2,215,308 due to excess revenues received in FY 2022, partially offset by a decrease of \$60,000 to align the budget based on revenue projections in FY 2023.

FY 2022 actual expenditures reflect a decrease of \$15,804,413, or 68.7 percent, from the *FY 2022 Revised Budget Plan* amount of \$23,021,190 due to unexpended project balances which will carry forward in FY 2023.

Actual revenues in FY 2022 total \$5,882,499, an increase of \$2,215,308, or 60.4 percent, over the *FY 2022 Revised Budget Plan* amount of \$3,667,191 due primarily to the recognition of additional proffer revenue and equity shares on affordable dwelling unit sales.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,388,627, resulting in no change from the FY 2023 Adopted Budget Plan.

Project Name (Number)	Increase/ (Decrease)	Comments
ADU Acquisitions (HF-000093)	\$309,689	Increase necessary to support the purchase of affordable dwelling units (ADUs) in FY 2023.
Dominion Square West (HF-000175)	80,000	Increase necessary to support the ongoing affordable housing project at Dominion Square West.
Feasibility and Site Work Studies (2H38-210-000)	50,000	Increase necessary to support predevelopment work on the Bowman Town Court project.
HP-Housing Proffer Contributions-General (HF-000082)	441,455	Increase necessary to recognize proffer revenue received in FY 2022.
HP-Housing Proffer Contributions-Tyson's (HF-000081)	1,237,613	Increase necessary to recognize proffer revenue received in FY 2022.
Murraygate Renovation-Construction Loan (2H38-222-000)	(1,152)	Decrease due to project closeout.

## OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Senior/Disabled Housing/Homeless (2H38-192-000)	962,596	Increase necessary to support the Lincolnia Rehabilitation project.
Undesignated Housing Trust Fund (2H38-060-000)	37,702	Increase necessary to support affordable housing projects to be determined at a later date.
<b>Total</b>	<b>\$3,117,904</b>	

**Fund 50800, Community Development Block Grant**
**\$6,869,078**

FY 2023 expenditures are recommended to increase \$6,869,078 due to the residual carryover of unexpended grant balances of \$6,729,700; an increase of \$200,000 due to a reconciliation between the Department of Housing and Urban Development's (HUD) Integrated Disbursement and Information System (IDIS) and the County's financial system and an increase of \$148,601 based on actual program income received in FY 2022; partially offset by a decrease of \$209,223 due to the amended HUD award.

FY 2022 actual expenditures reflect a decrease of \$6,729,700 or 41.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$16,390,155 due to unexpended grant balances that will carry forward into FY 2023.

Actual revenues in FY 2022 total \$9,097,003, a decrease of \$6,862,422, or 43.0 percent, from the FY 2022 estimate of \$15,959,425. These balances will carry forward into FY 2023 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$3,423, an increase of \$3,423 from the FY 2023 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2023, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd Housing	\$356,793	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380024	Fair Housing Program	10,935	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380026	Rehabilitation of FCRHA Properties	(1,131,504)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380035	Home Repair for the Elderly	222,405	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380036	Contingency Fund	(2,565,642)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.

## OTHER FUNDS DETAIL

<b>Grant Number</b>	<b>Grant Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
1380039	Planning and Urban Design	(9,520)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380040	General Administration	(18,707)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380042	Housing Program Relocation	850,000	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380060	Homeownership Assistance Program	484,106	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380062	Special Needs Housing	(43,795)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380079	Adjusting Factors	(921,874)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380091	Affordable Housing RFP	424,130	Increase of \$275,529 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of \$148,601 is included to appropriate revenue received in FY 2022.
1380095	CDBG-TPS Children In Crisis	160,873	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380099	CDBG-Housing and Comm Dev Rehab or Acquisitions	(270,508)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380102	CDBG-FCRHA and County Rehab or Acquisitions	2,251,426	Increase of \$2,051,429 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of \$200,000 is included based on the reconciliation between IDIS and the County's financial system.
1380104	CDBG-Bringing Resources to Aid Women's Shelters-TPS Health Svcs	19,089	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380105	Family Preservation and Strengthening Services	127,395	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380106	ARC of NOVA-TPS/Employment, Stability and Connectedness	148,939	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.

## OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380107	CDBG- Women Giving Back Inc. – TPS/Health Services	44,838	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
	<b>Total</b>	<b>\$139,378</b>	

**Fund 50810, HOME Investment Partnerships Program**
**\$11,206,481**

FY 2023 expenditures are recommended to increase \$11,206,481 due to the residual carryover of unexpended grant balances of \$10,580,467; an increase of \$155,254 due to actual program income in FY 2022; an increase of \$295,760 due to the amended Department of Housing and Urban Development (HUD) award; and an increase of \$175,000 due to a reconciliation between HUD's Integrated Disbursement and Information System (IDIS) and the County's financial system.

FY 2022 actual expenditures reflect a decrease of \$10,580,467, or 83.0 percent, from the *FY 2022 Revised Budget Plan* amount of \$12,751,196 due to unexpended grant balances that will carry forward into FY 2023.

Actual revenues in FY 2022 total \$2,420,266, a decrease of \$10,734,236, or 81.6 percent, from the FY 2022 estimate of \$13,154,502. These balances will carry forward into FY 2023 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$309,328 an increase of \$303.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2023, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	\$44,364	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	175,000	Increase necessary based on the reconciliation between IDIS and the County's financial system.
1380051	Development Costs	(880,603)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380052	Administration	29,576	Increase necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	1,273,407	Increase of \$1,118,153 necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan. Additionally, an increase of \$155,254 is included to appropriate revenue received in FY 2022.

## OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380103	HOME- FCRHA and County Rehab or Acquisitions	(15,730)	Reallocation necessary based on the amended FY 2023 HUD award and the FY 2023 Consolidated One Year Action Plan.
	<b>Total</b>	<b>\$626,014</b>	

### *Internal Service Funds*

**Fund 60000, County Insurance**
**\$10,451,214**

FY 2023 expenditures are recommended to increase \$10,451,214 over the FY 2023 Adopted Budget Plan total of \$35,013,475. Of the total increase, \$10,173,629 represents the carryforward of balances and is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2023. In addition, an increase of \$277,585 is included to fund outside counsel for ongoing litigation.

FY 2022 actual expenditures reflect a decrease of \$18,624,947, or 42.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$43,565,943. This decrease is primarily attributable to savings in Tax Litigation Expenses, as well as lower than expected expenditures in workers' compensation and self-insurance losses. It should be noted that these figures do not include any required change in the Accrued Liability Reserve, which is determined by an annual actuarial evaluation of the County's Self-Insured program. Adjustments to the Accrued Liability Reserve will be included in the *FY 2023 Third Quarter Review* as an audit adjustment to FY 2022.

Actual revenues in FY 2022 total \$830,407, a decrease of \$300,452, or 26.6 percent, from the FY 2022 estimate of \$1,130,859 primarily due to lower than anticipated return on interest.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$85,599,074, an increase of \$8,674,500.

**Fund 60010, Department of Vehicle Services**
**\$5,178,509**

FY 2023 expenditures are recommended to increase \$5,178,509 due to \$4,831,911 in encumbered carryover and an increase of \$346,598 is included in helicopter maintenance.

FY 2022 actual expenditures reflect a decrease of \$10,393,349, or 10.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$95,961,151. Of this amount, \$4,831,911 is included as encumbered carryover and \$346,598 in unencumbered carryover for FY 2023. The remaining balance of \$5,214,840 is primarily attributable to savings in Personnel Services.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

Actual revenues in FY 2022 total \$91,705,824, an increase of \$3,374,727, or 3.8 percent, over the FY 2022 estimate of \$88,331,097 primarily due to higher than anticipated Vehicle Fuel Charges.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$64,306,068, an increase of \$8,978,190.

### **Fund 60020, Document Services**

**\$603,080**

FY 2023 expenditures are recommended to increase \$603,080 due primarily to encumbered carryover for multi-function device leases, paper, contracted services, temporary staffing support and office supplies. An increase of \$9,807 is included as a result of the executive and management position study; this increase is offset by a commensurate General Fund Transfer increase.

FY 2022 actual expenditures reflect a decrease of \$1,038,111, or 10.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$9,605,926. Of this amount, \$593,273 is included as encumbered carryover in FY 2023. The remaining balance of \$444,838 is primarily attributable to lower than projected expenditures for office equipment, office supplies, printing services, maintenance and repair expenses, and contracted services.

Actual revenues in FY 2022 total \$4,609,235, a decrease of \$509,991, or 10.0 percent, from the FY 2022 estimate of \$5,119,226 primarily due to lower than projected printing-related revenues and lower than projected multi-functional device (MFD) revenue.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$193,648, a decrease of \$66,736.

### **Fund 60030, Technology Infrastructure Services**

**\$15,234,547**

FY 2023 expenditures are recommended to increase \$15,234,547, primarily due to the appropriation of \$8,137,143 in balances to support PC program costs, IT infrastructure costs, I-Net Refresh requirements, and contracted support for the integration of customer relationship management (CRM) with county telephony. The remaining \$7,097,404 is associated with encumbered carryover \$4,509,132 for purchase of network hardware, contracted support, computer equipment, telecommunications hardware, and various maintenance requirements. An increase of \$2,500,000 to support the replacement of network switches and uninterruptable power supplies and an increase of \$88,272 is included in Personnel Services for pay adjustments associated with the Executive and Managerial Benchmark Compensation Study to be implemented in October 2022.

In order to offset the expenditure increases for the network switches, uninterruptable power supplies, and the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by \$2,588,272.

FY 2022 actual expenditures reflect a decrease of \$16,923,626, or 26.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$64,814,089. Of this amount, \$4,509,132 is included as encumbered carryover in FY 2023. The remaining balance of \$12,414,494 is primarily attributable to balances held for FY 2023 requirements.

Actual revenues in FY 2022 total \$43,893,587, an increase of \$374,959, or 0.9 percent, over the FY 2022 estimate of \$43,518,628 primarily due to higher than projected PC program and technology infrastructure fee revenues.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,746,567, an increase of \$4,746,567.

### ***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

**Fund 60040, Health Benefits**
**\$31,971,122**

FY 2023 expenditures are recommended to increase \$31,971,122 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2022 actual expenditures reflect a decrease of \$24,397,508, or 11.8 percent, from the *FY 2022 Revised Budget Plan* amount of \$206,913,153. The balance is primarily attributable to the unexpended portion of the FY 2022 premium stabilization reserve of \$30,398,665 and savings in claims administrative expenses, which is partially offset by higher than expected claim expenditures. Total claims for the County's self-insured plans increased 3.7 percent over FY 2021.

Actual revenues in FY 2022 total \$169,281,148, an increase of \$4,113,526, or 2.5 percent, over the FY 2022 estimate of \$165,167,622 primarily due to higher than projected premium revenue from employer and employee contributions, as well as retirees. The revenue estimates included in the *FY 2022 Revised Budget Plan* were based on preliminary estimates of January 2022 premium increases and plan migration.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$30,211,080, a decrease of \$3,452,854.

### *Enterprise Funds*

**Fund 69000, Sewer Revenue**
**\$0**

There are no expenditures for this fund. However, the FY 2023 Revised Budget Plan Transfer Out to Fund 69020, Sewer Bond Parity Debt Service, is recommended to increase \$1,500,000. This increase is necessary to support Fund 69020, Sewer Bond Parity Debt Service, projected expenditures in FY 2023.

FY 2023 revenues are recommended to remain at the FY 2023 Adopted Budget Plan level.

Actual revenues in FY 2022 total \$248,132,987, a decrease of \$7,011,513, or 2.7 percent, from the FY 2022 estimate of \$255,144,500 primarily due to lower than anticipated Availability Charges revenues and lower than anticipated Sales of Service revenues, which are revenues that the County receives from servicing wastewater from outside jurisdictions.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$125,584,070, a decrease of \$8,460,586 from the FY 2023 Adopted Budget Plan.

**Fund 69010, Sewer Operation and Maintenance**
**\$13,468,391**

FY 2023 expenditures are recommended to increase \$13,468,391 due to an adjustment of \$3,000,000 in Personnel Services, encumbrances of \$8,076,616 in Operating Expenses and encumbrances of \$2,391,775 in Capital Equipment. The adjustment in Personnel Services is due to compensation and benefits for the Wastewater Design and Construction Division within Agency 26, Office of Capital Facilities. These expenditures were charged directly to capital projects in Fund 69300, Sewer Construction Improvements, and Fund 69310, Sewer Bond Construction, in FY 2022, but they will be cost distributed to Fund 69010, Sewer Operation and Maintenance, in FY 2023.

FY 2022 actual expenditures reflect a decrease of \$17,676,900, or 14.7 percent, from the *FY 2022 Revised Budget Plan* amount of \$120,164,268. Of this amount, \$10,468,391 is included as encumbered carryover in FY 2023. The

***FY 2022 Carryover Review***



## OTHER FUNDS DETAIL

remaining balance of \$7,208,509 is primarily attributable to savings in Operating Expenses due to lower than projected operating and maintenance costs, savings in Personnel Services due to lower than projected compensation costs, and higher than anticipated Recovered Costs.

There are no revenues in this fund. The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, remains the same as the FY 2023 Adopted Budget Plan.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,251,969, an increase of \$4,208,509.

### Fund 69020, Sewer Bond Debt Parity Service

**\$0**

FY 2023 expenditures are recommended to remain the same as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of \$16,124, or 0.0 percent, from the *FY 2022 Revised Budget Plan* amount of \$33,263,106. This balance is primarily attributable to savings in Principal Payments and Fiscal Agent Fees due to lower than projected debt service costs. These savings are partially offset by higher than anticipated debt service costs in Interest Payments.

There are no revenues in this fund. However, the Transfer In from Fund 69000, Sewer Revenue, to Fund 69020, Sewer Bond Debt Parity Service, is recommended to increase \$1,500,000. This increase is necessary to address the FY 2023 Adopted Budget Plan negative ending balance. The FY 2023 Adopted Budget Plan ending balance was projected to be negative due to year-end accruals on the 2014 Sewer Refunding Bonds, 2016 Sewer Refunding Bonds, 2017 Sewer Revenue Bonds and 2021A Sewer Revenue Bonds and 2021B Sewer Refunding Bonds, as the impact of these accruals carried over into FY 2023. The resulting negative balance was addressed as part of the *FY 2022 Carryover Review*.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$692,539, an increase of \$1,648,753.

### Fund 69310, Sewer Bond Construction

**\$135,654,426**

FY 2023 expenditures are recommended to increase \$135,654,426 due to the carryover of unexpended project balances in the amount of \$135,520,144 and an adjustment of \$134,282. The adjustment includes \$134,065 in interest earnings received in FY 2022 and \$217 in miscellaneous revenue. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$134,282	Increase necessary to appropriate interest earnings in the amount of \$134,065 received in FY 2022 and miscellaneous revenue in the amount of \$217.
<b>Total</b>	<b>\$134,282</b>	

## OTHER FUNDS DETAIL

### *Agency and Trust Funds*

#### **Fund 70000, Route 28 Tax District**

**(\$15)**

FY 2023 expenditures are recommended to decrease \$15 due to the timing of payments made in FY 2022 and the corresponding adjustment to appropriation levels in FY 2023.

FY 2022 actual expenditures reflect a decrease of \$849,798, or 7.2 percent, from the *FY 2022 Revised Budget Plan* amount of \$11,827,898. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2022 total \$10,977,135, a decrease of \$849,813, or 7.2 percent, from the FY 2022 estimate of \$11,826,948 primarily due to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$0.

#### **Fund 73000,73010,73020, Retirement Systems**

**\$0**

FY 2023 expenditures are recommended to remain at \$698,078,194, the same level as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of \$1,923,894, or 0.3 percent, from the *FY 2022 Revised Budget Plan* amount of \$703,484,276, and an increase of 34,456,399, or 5.2 percent, over the FY 2021 actual expenditures. The year over year increase is primarily attributable to increases in investment services due to higher than expected growth in assets, as well as payments to retirees resulting from increased number of retirements. It should be noted that final figures of investment services will be provided in August and will be included in the *FY 2023 Third Quarter Review* as audit adjustments to FY 2022.

Actual revenues in FY 2022 total \$549,878,032, a decrease of \$441,395,150 from the FY 2022 estimate of \$991,273,182 primarily due to investment returns being lower than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2022. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2022.

Of the returns achieved through May, a loss of \$422,970,617 is due to unrealized loss on investments held but not sold as of June 30, 2022, and \$563,293,394 is due to realized return on investment. The FY 2022 actual unrealized loss of \$422.9 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three systems in FY 2022 are estimated to range between -9.0 and 1.0 percent.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2024 at this time because the impact from changes to liabilities will not be known until the actuarial valuation is completed. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the actuarially-assumed rate of return of 6.75 percent. This is done to mitigate the volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$9,219,381,564, a decrease of \$439,471,256.

#### ***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

**Fund 73030, OPEB Trust**
**\$0**

FY 2023 expenditures are recommended to remain at \$14,360,228, the same level as the FY 2023 Adopted Budget Plan.

FY 2022 actual expenditures reflect a decrease of \$12,859,394, or 50.7 percent, from the *FY 2022 Revised Budget Plan* amount of \$25,362,825. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2022. Once this adjustment is posted, it is anticipated that FY 2022 expenditures will be in line with the *FY 2022 Revised Budget Plan*.

Actual revenues in FY 2022 total a loss of \$14,309,683, a decrease of \$28,300,514, from the FY 2022 estimate of \$13,990,831. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2022. Excluding the implicit subsidy from the FY 2022 estimate, revenues were \$16,543,657 lower than budgeted, primarily due to lower than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2022. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2022. Of the amount received through May, an unrealized loss of \$22,207,020 is for investments held but not sold as of June 30, 2022 and a gain of \$3,850,304 is due to higher than anticipated realized return on investment. FY 2022 actual unrealized loss of \$22.2 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned -4.99 percent during the first eleven months of FY 2022 (through May 31, 2022). Portfolio I outperformed its custom benchmark of -5.24 percent for the same period. Favorable performance relative to the benchmark was due to the outperformance of certain active fund managers of large/small cap equity, core plus fixed income, and core real estate. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2022, was 10.10 percent versus 8.79 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$395,495,584, a decrease of \$15,441,120.

## NON-APPROPRIATED FUNDS

**Fund 80000, Park Revenue and Operating**
**\$1,567,992**

FY 2023 expenditures are recommended to increase \$1,567,992. This adjustment is due to encumbered carryover of \$1,137,918 for Operating Expenses and \$430,074 for Capital Equipment. In addition, the FY 2023 Transfer Out to Fund 80300, Park Improvements, is recommended to increase \$1,235,950 to restore depleted reserves, resulting from the COVID-19 pandemic, and to rebuild the Sinking Fund for maintenance and repairs at revenue generating facilities.

FY 2022 actual expenditures reflect a decrease of \$1,595,397 or 3.7 percent from the *FY 2022 Revised Budget Plan* amount of \$43,686,921. These savings are associated with operating expenses.

Actual revenues in FY 2022 total \$47,439,694, an increase of \$1,940,877 or 4.3 percent from the *FY 2022 Revised Budget Plan* amount of \$45,498,817 primarily due to higher than anticipated revenue associated with recreation class fees and golf fees.

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$4,618,052, an increase of \$732,332.

**Fund 80300, Park Improvements**
**\$31,026,070**

FY 2023 expenditures are recommended to increase \$31,026,070 due to the carryover of unexpended project balances in the amount of \$23,015,945 and an adjustment of \$8,010,125. This increase is due to the appropriation of \$6,774,175 in interest earnings, easement fees, donations, and Park proffers received in FY 2022, and a transfer of \$1,235,950 from Fund 80000, Park Revenue and Operating, to restore depleted reserves, as a result of the pandemic, and to rebuild the Sinking Fund to support long-term life-cycle maintenance at revenue generating facilities. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
E. C. Lawrence (PR-000112)	\$1,178	Increase necessary to appropriate interest earnings received in FY 2022.
FCPA Donation Account (PR-000133)	783,125	Increase necessary to appropriate donation revenues received in FY 2022.
Open Space Preservation (PR-000063)	218	Increase necessary to appropriate donation revenues received in FY 2022.
Park Easement Administration (2G51-018-000)	105,267	Increase necessary to appropriate easement revenues received in FY 2022.
Park Revenue Proffers (PR-000058)	4,901,437	Increase necessary to appropriate \$588 in interest earnings and \$4,900,849 in proffers received in FY 2022. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	2,176,263	Increase necessary to appropriate \$23,334 in interest earnings, \$916,979 in pooled interest revenues, and a transfer of \$1,235,950 from Fund 80000, Park Revenue and Operating, to restore depleted reserves, as a result of the pandemic, and to rebuild the Sinking Fund to support long-term life-cycle maintenance and repairs at revenue generating facilities.
Sully Plantation (PR-000052)	42,637	Increase necessary to appropriate revenues received in FY 2022 from the Sully Foundation for improvements at the Sully Plantation.
<b>Total</b>	<b>\$8,010,125</b>	

**Fund 81000, FCRHA General Operating**
**\$12,043,927**

FY 2023 expenditures are recommended to increase \$12,043,927 due to increases of \$9,029,682 in the Private Financing Project to support planned capital projects, \$1,500,000 included as a loan to the Little River Glen project to support financing in FY 2023, \$1,308,883 in encumbered carryover, \$105,142 to support ADA and HVAC projects

***FY 2022 Carryover Review***

## OTHER FUNDS DETAIL

at the Pender Building, and \$100,220 is included for maintenance at the Original Mount Vernon High School (OMVHS).

FY 2022 actual expenditures reflect a decrease of \$12,216,340, or 75.3 percent, from the *FY 2022 Revised Budget Plan* amount of \$16,226,031. Of this amount, \$1,308,883 is included as encumbered carryover in FY 2023. The remaining balance of \$10,907,457 is primarily attributable to unexpended project balances.

Actual revenues in FY 2022 total \$6,260,203, an increase of \$2,634,004, or 72.6 percent, over the FY 2022 estimate of \$3,626,199 primarily due to a contribution received from the Housing Trust Fund MIDs program which was refunded to the Fairfax County Redevelopment and Housing Authority (FCRHA) managed reserves.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$20,974,046, an increase \$3,426,940.

### **Fund 81060, FCRHA Internal Service (\$233,776)**

FY 2023 expenditures are recommended to decrease \$233,776 due to a decrease of \$437,906 based on anticipated program needs in FY 2023, partially offset by an increase of \$204,130 as a result of encumbered carryover.

FY 2022 actual expenditures reflect a decrease of \$1,511,260, or 62.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$2,419,614. Of this amount, \$204,130 is included as encumbered carryover in FY 2023. The remaining balance of \$1,307,131 is primarily attributable to lower than anticipated program expenses.

Actual revenues in FY 2022 total \$908,354, a decrease of \$1,511,260, or 62.5 percent, from the FY 2022 estimate of \$2,419,614 primarily due to lower than anticipated reimbursements associated with program expenses.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$0, resulting in no change from the FY 2023 Adopted Budget Plan.

### **Fund 81400, FCRHA Asset Management \$86,771,581**

FY 2023 expenditures are recommended to increase \$86,771,581 due to increases of \$61,000,000 to support anticipated costs for the Original Mount Vernon High School (OMVHS) project, \$25,390,281 due to unexpended project balances, \$350,000 for elderly housing property maintenance needs, \$186,084 to support the Lincolnia contract, and \$70,421 in encumbered carryover. These increases are partially offset by a decrease of \$225,205 in the Rental Assistance Demonstration – Project-Based Voucher program based on anticipated program needs due to the shift to third-party management.

FY 2023 revenues are recommended to increase \$82,009,936 primarily due to an increase of \$82,442,294 resulting from the anticipated bond sale from the Fairfax County Redevelopment and Housing Authority (FCRHA) that will generate revenue to fund the OMVHS project. This increase is partially offset by decreases of \$241,205 in the Rental

## OTHER FUNDS DETAIL

Assistance Demonstration – Project-Based Voucher (RAD-PBV) program and \$191,153 in the Fairfax County Rental Program (FCRP) based on anticipated program needs in FY 2023.

FY 2022 actual expenditures reflect a decrease of \$26,154,338 or 96.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$27,091,457. Of this amount, \$70,421 is included as encumbered carryover in FY 2023. The remaining balance of \$26,083,917 is primarily attributable to unexpended project balances in the OMVHS project.

Actual revenues in FY 2022 total \$1,258,779, a decrease of \$26,002,578, or 95.4 percent, from the FY 2022 estimate of \$27,261,357 primarily due to lower than anticipated reimbursements as a result of unexpended project balances related to the OMVHS project.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$15,678,321, an increase of \$15,508,421.

### **Fund 81500, Housing Grants and Projects**

**\$108,333**

FY 2023 expenditures are recommended to increase \$108,333 due to unexpended grant balances that will carryforward into FY 2023.

FY 2022 actual expenditures reflect a decrease of \$932,603, or 32.1 percent, from the *FY 2022 Revised Budget Plan* amount of \$2,903,867. This is primarily due to unspent balances in the State Rental Assistance Program (SRAP).

Actual revenues in FY 2022 total \$2,794,185, a decrease of \$142,376, or 4.8 percent, from the FY 2022 estimate of \$2,936,561 primarily due to unexpended grant balances.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$5,142,500 an increase of \$790,227.

### **Fund 81510, Housing Choice Voucher**

**\$1,094,612**

FY 2023 expenditures are recommended to increase \$1,094,612 due to increases of \$1,611,302 based on full utilization of Moving to Work (MTW) funding made available at the Department of Housing and Urban Development (HUD)'s increased proration factor of 100.0 percent; \$132,940 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; \$47,463 in Veteran Administrative Supportive Housing (VASH) HAP funding; \$179,843 in Five-Year Mainstream (MS5) HAP funding; and an increase of \$386,853 in Ongoing Administrative Expenses due to encumbered carryover. These increases are partially offset by decreases of \$900,915 in the Portability Program and \$362,874 in Emergency Housing Voucher (EHV) HAP funding due to anticipated decreases in leasing.

FY 2023 revenues are increased \$1,546,043 due to increases of \$1,611,302 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; \$132,940 in HCV HAP; \$47,463 in VASH HAP; \$179,843 in MS5 HAP; and \$872,232 in administrative fees earned. These increases are partially offset by decreases of \$934,863 in the Portability Program and \$362,874 in EHV HAP funding due to anticipated decreases in leasing.

FY 2022 actual expenditures reflect a decrease of \$3,532,329, or 4.6 percent, from the *FY 2022 Revised Budget Plan* amount of \$76,590,131. Of this amount, \$386,853 is included as encumbered carryover in FY 2023. The remaining

## OTHER FUNDS DETAIL

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balance of \$3,145,476 is primarily attributable to the time it takes to lease up in response to a higher than originally anticipated proration factor from HUD.

Actual revenues in FY 2022 total \$74,354,626 a decrease of \$9,039,759, or 10.8 percent, from the FY 2022 estimate of \$83,394,385 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$10,415,358, a decrease of \$5,055,999.

### **Fund 83000, Alcohol Safety Action Program**

**\$5,923**

FY 2023 expenditures are recommended to increase \$5,923 in Personnel Services for pay adjustments associated with the Executive and Managerial Compensation Study to be implemented in October 2022.

In order to offset the cost of compensation adjustments associated with the Executive and Managerial Benchmark Compensation Study, the FY 2023 General Fund Transfer In is increased by \$5,923.

FY 2022 actual expenditures reflect a decrease of \$374,451, or 19.5 percent, from the *FY 2022 Revised Budget Plan* amount of \$1,923,041. The remaining balance of \$374,451 is primarily attributable to savings of \$339,257 in Personnel Services due vacancies and \$35,194 in Operating Expenses due to lower than anticipated expenditures.

Actual revenues in FY 2022 total \$733,856, a decrease of \$380,544, or 34.1 percent, from the FY 2022 estimate of \$1,114,400 primarily due to lower referrals and lower usage of services.

As a result of the actions discussed above, the FY 2023 ending balance is projected to be \$100,443, a decrease of \$6,093.

**ATTACHMENT VII:**  
**SAR & FPR**



**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 23009**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on October 11, 2022, at which a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2023, 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	\$53,483
	Operating Expenses	\$739,380
		<b>\$792,863</b>
03	Department of Clerk Services	
	Compensation	\$93,903
	Operating Expenses	\$80,753
		<b>\$174,656</b>
04	Department of Cable and Consumer Services	
	Operating Expenses	\$210
		<b>\$210</b>
08	Facilities Management Department	
	Compensation	(\$91,998)
	Operating Expenses	\$9,748,757
	Work Performed for Others	\$91,998
	Capital Outlay	\$54,289
		<b>\$9,803,046</b>
11	Department of Human Resources	
	Operating Expenses	\$268,309
		<b>\$268,309</b>
12	Department of Procurement and Material Management	
	Compensation	\$43,451
	Operating Expenses	\$566,284
	Capital Outlay	\$76,024
		<b>\$685,759</b>
13	Office of Public Affairs	
	Compensation	\$30,208
	Operating Expenses	\$17,747
		<b>\$47,955</b>
15	Office of Elections	
	Compensation	\$335,700
	Operating Expenses	\$1,748,780
		<b>\$2,084,480</b>

**FY 2022 Carryover Review**

**Fund 10001 - General Fund****AGENCY**

16	Economic Development Authority		
	Operating Expenses	\$405,717	
		<b>\$405,717</b>	
17	Office of the County Attorney		
	Operating Expenses	\$1,393,522	
		<b>\$1,393,522</b>	
20	Department of Management and Budget		
	Compensation	\$134,763	
	Operating Expenses	\$398,338	
		<b>\$533,101</b>	
25	Business Planning and Support		
	Operating Expenses	\$3,710	
		<b>\$3,710</b>	
26	Office of Capital Facilities		
	Operating Expenses	\$1,788,068	
		<b>\$1,788,068</b>	
30	Department of Economic Initiatives		
	Compensation	\$23,219	
	Operating Expenses	\$223,093	
		<b>\$246,312</b>	
35	Department of Planning and Development		
	Compensation	\$128,088	
	Operating Expenses	\$1,173,559	
		<b>\$1,301,647</b>	
37	Office of the Financial and Program Auditor		
	Compensation	\$6,131	
	Operating Expenses	\$19,998	
		<b>\$26,129</b>	
38	Department of Housing and Community Development		
	Compensation	\$77,081	
	Operating Expenses	\$3,122,951	
		<b>\$3,200,032</b>	
39	Office of Human Rights and Equity Programs		
	Compensation	\$8,453	
	Operating Expenses	\$60,390	
		<b>\$68,843</b>	
40	Department of Transportation		
	Compensation	\$190,641	
	Operating Expenses	\$1,016,083	
	Work Performed for Others	(\$102,895)	
	Capital Outlay	\$32,150	
		<b>\$1,135,979</b>	

**FY 2022 Carryover Review**

**Fund 10001 - General Fund****AGENCY**

41	Civil Service Commission	
	Compensation	\$9,048
		<b>\$9,048</b>
43	Office of the Police Civilian Review Panel	
	Compensation	\$5,136
		<b>\$5,136</b>
51	Fairfax County Park Authority	
	Compensation	\$123,981
	Operating Expenses	\$285,178
	Capital Outlay	\$789,812
		<b>\$1,198,971</b>
52	Fairfax County Public Library	
	Compensation	\$29,793
	Operating Expenses	\$901,896
		<b>\$931,689</b>
57	Department of Tax Administration	
	Operating Expenses	\$788,808
		<b>\$788,808</b>
67	Department of Family Services	
	Operating Expenses	\$2,249,654
		<b>\$2,249,654</b>
70	Department of Information Technology	
	Compensation	\$341,994
	Operating Expenses	\$268,032
		<b>\$610,026</b>
71	Health Department	
	Operating Expenses	\$3,973,910
	Capital Outlay	\$278,960
		<b>\$4,252,870</b>
79	Department of Neighborhood and Community Services	
	Operating Expenses	\$11,613,550
	Work Performed for Others	(\$1,608,019)
	Capital Outlay	\$128,814
		<b>\$10,134,345</b>
80	Circuit Court and Records	
	Operating Expenses	\$43,374
	Capital Outlay	\$10,311
		<b>\$53,685</b>
81	Juvenile and Domestic Relations District Court	
	Operating Expenses	\$97,275
		<b>\$97,275</b>

**FY 2022 Carryover Review**

**Fund 10001 - General Fund****AGENCY**

82	Office of the Commonwealth's Attorney		
	Operating Expenses	\$1,480,787	
		<b>\$1,480,787</b>	
85	General District Court		
	Compensation	\$247,008	
	Operating Expenses	\$304,376	
		<b>\$551,384</b>	
87	Unclassified Administrative Expenses (Nondepartmental)		
	Compensation	\$322,913	
	Operating Expenses	\$205,842,484	
	Capital Outlay	\$2,300,000	
		<b>\$208,465,397</b>	
89	Employee Benefits		
	Benefits	\$1,024,893	
	Non-Pay Employee Benefits	\$100,000	
		<b>\$1,124,893</b>	
90	Police Department		
	Compensation	\$39,172	
	Operating Expenses	\$6,772,671	
	Capital Outlay	\$400,478	
		<b>\$7,212,321</b>	
91	Office of the Sheriff		
	Compensation	(\$1,000,000)	
	Operating Expenses	\$2,123,627	
	Capital Outlay	\$81,264	
		<b>\$1,204,891</b>	
92	Fire and Rescue Department		
	Compensation	\$34,255	
	Operating Expenses	\$173,875	
		<b>\$208,130</b>	
93	Department of Emergency Management and Security		
	Compensation	\$28,045	
	Operating Expenses	\$1,531,336	
	Capital Outlay	\$19,195	
		<b>\$1,578,576</b>	
96	Department of Animal Sheltering		
	Compensation	\$808,954	
	Operating Expenses	\$795,162	
	Capital Outlay	\$74,145	
		<b>\$1,678,261</b>	
97	Department of Code Compliance		
	Operating Expenses	\$1,271	
		<b>\$1,271</b>	

**FY 2022 Carryover Review**

## FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	\$50,089,220
	Capital Outlay	(\$7,778)
		<b>\$50,081,442</b>
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$647,933
		<b>\$647,933</b>
10030	Contributory Fund	
	Operating Expenses	\$2,500,000
		<b>\$2,500,000</b>
10040	Information Technology Projects	
	IT Projects	\$56,399,283
		<b>\$56,399,283</b>
20000	Consolidated Debt Service	
	Bond Expenses	\$5,231,757
		<b>\$5,231,757</b>
30000	Metro Operations and Construction	
	County Services	\$91,821
		<b>\$91,821</b>
30010	General Construction and Contributions	
	Capital Projects	\$245,292,609
		<b>\$245,292,609</b>
30015	Environmental and Energy Program	
	Capital Projects	\$37,312,813
		<b>\$37,312,813</b>
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$80,651,798
		<b>\$80,651,798</b>
30030	Library Construction	
	Capital Projects	\$103,295,301
		<b>\$103,295,301</b>
30040	Contributed Roadway Improvements	
	Capital Projects	\$50,822,357
		<b>\$50,822,357</b>
30050	Transportation Improvements	
	Capital Projects	\$85,312,094
		<b>\$85,312,094</b>
30070	Public Safety Construction	
	Capital Projects	\$310,007,961
		<b>\$310,007,961</b>
30090	Pro Rata Share Drainage Construction	
	Capital Projects	\$8,607,972
		<b>\$8,607,972</b>

**FY 2022 Carryover Review**

## FUND

30300	Affordable Housing Development and Investment	
	Capital Projects	\$71,571,797
		<b>\$71,571,797</b>
30400	Park Authority Bond Construction	
	Capital Projects	\$144,419,986
		<b>\$144,419,986</b>
40000	County Transit Systems	
	Operating Expenses	\$7,630,990
	Capital Projects	\$42,159,595
		<b>\$49,790,585</b>
40010	County and Regional Transportation Projects	
	Capital Projects	\$419,813,211
		<b>\$419,813,211</b>
40030	Cable Communications	
	Operating Expenses	\$4,295,813
	Capital Outlay	\$1,272,158
		<b>\$5,567,971</b>
40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$97,561
	Benefits	\$35,622
	Operating Expenses	\$9,537,439
	Capital Outlay	\$253,866
		<b>\$9,924,488</b>
40045	Early Childhood Birth to 5	
	Compensation	\$12,823
	Benefits	\$4,674
	Operating Expenses	\$403,537
		<b>\$421,034</b>
40050	Reston Community Center	
	Compensation	\$174,410
	Benefits	\$72,543
	Operating Expenses	\$264,633
	Capital Projects	\$777,643
		<b>\$1,289,229</b>
40060	McLean Community Center	
	Operating Expenses	\$164,725
	Capital Projects	\$439,618
		<b>\$604,343</b>
40070	Burgundy Village Community Center	
	Operating Expenses	\$328
	Capital Outlay	\$65,170
		<b>\$65,498</b>
40080	Integrated Pest Management Program	
	Operating Expenses	\$214,446
		<b>\$214,446</b>

**FY 2022 Carryover Review**

## FUND

40090	E-911		
	Operating Expenses	\$4,255,125	
	IT Projects	\$16,439,838	
		<b>\$20,694,963</b>	
40100	Stormwater Services		
	Operating Expenses	\$375,600	
	Capital Outlay	\$367,268	
	Capital Projects	\$191,969,941	
		<b>\$192,712,809</b>	
40120	Dulles Rail Phase II Transportation Improvement District		
	Bond Expenses	\$38,600,000	
		<b>\$38,600,000</b>	
40125	Metrorail Parking System Pledged Revenues		
	Capital Projects	\$3,211,025	
		<b>\$3,211,025</b>	
40140	Refuse Collection and Recycling Operations		
	Operating Expenses	\$46,646	
	Capital Outlay	\$892,827	
	Capital Projects	\$941,985	
		<b>\$1,881,458</b>	
40150	Refuse Disposal		
	Operating Expenses	\$183,079	
	Capital Outlay	\$1,905,498	
	Capital Projects	\$6,523,946	
		<b>\$8,612,523</b>	
40170	I-95 Refuse Disposal		
	Operating Expenses	\$10,095	
	Capital Outlay	\$567,688	
	Capital Projects	\$8,346,513	
		<b>\$8,924,296</b>	
40180	Tysons Service District		
	Capital Projects	\$18,279,764	
		<b>\$18,279,764</b>	
40190	Reston Service District		
	Capital Projects	\$4,332,914	
		<b>\$4,332,914</b>	
40200	Land Development Services		
	Compensation	\$183,262	
	Benefits	\$84,156	
	Operating Expenses	\$1,699,512	
		<b>\$1,966,930</b>	
40300	Housing Trust Fund		
	Capital Projects	\$18,922,317	
		<b>\$18,922,317</b>	

FY 2022 Carryover Review

## FUND

50000	Federal/State Grants	
	Grant Expenditures	\$316,635,459
		<b>\$316,635,459</b>
50800	Community Development Block Grant	
	Grant Expenditures	\$6,869,078
		<b>\$6,869,078</b>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$11,206,481
		<b>\$11,206,481</b>
60000	County Insurance	
	Operating Expenses	\$10,451,214
		<b>\$10,451,214</b>
60010	Department of Vehicle Services	
	Operating Expenses	\$420,534
	Capital Outlay	\$4,757,975
		<b>\$5,178,509</b>
60020	Document Services	
	Compensation	\$7,166
	Benefits	\$2,641
	Operating Expenses	\$593,273
		<b>\$603,080</b>
60030	Technology Infrastructure Services	
	Compensation	\$64,628
	Benefits	\$23,644
	Operating Expenses	\$12,060,959
	Capital Outlay	\$3,085,316
		<b>\$15,234,547</b>
60040	Health Benefits	
	Non-Pay Employee Benefits	\$31,971,122
		<b>\$31,971,122</b>
69010	Sewer Operation and Maintenance	
	Compensation	\$2,000,000
	Benefits	\$1,000,000
	Operating Expenses	\$8,076,616
	Capital Outlay	\$2,391,775
		<b>\$13,468,391</b>
69300	Sewer Construction Improvements	
	Capital Projects	\$69,881,122
		<b>\$69,881,122</b>
69310	Sewer Bond Construction	
	Capital Projects	\$135,654,426
		<b>\$135,654,426</b>
70000	Route 28 Tax District	
	Operating Expenses	(\$15)
		<b>(\$15)</b>

**FY 2022 Carryover Review**



FUND

GIVEN under my hand this 11th day of October, 2022

A Copy - Teste:

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Jill G. Cooper  
Clerk for the Board of Supervisors

**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 23009**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on October 11, 2022, at which a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2023, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	\$407,433,704
S31000	Public School Construction	
	Capital Projects	\$461,786,085
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$44,831,466
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$116,892
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$97,027,952
S60000	Public School Insurance	
	Operating Expenditures	\$5,923,450
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	(\$27,234,730)
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$100,504
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this 11th day of October, 2022

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Jill G. Cooper  
Clerk for the Board of Supervisors

**FISCAL PLANNING RESOLUTION**  
**Fiscal Year 2023**  
**Amendment AS 23900**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on October 11, 2022, at which a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2023 Fiscal Plan Transfers are hereby amended as follows:

<b>Fund</b>	<b>Transfer To</b>	<b>From</b>	<b>To</b>	<b>Change</b>
<b>10001</b>	<b>General Fund</b>			
	Fund 10010 Revenue Stabilization	\$3,055,692	\$12,249,290	\$9,193,598
	Fund 10015 Economic Opportunity Reserve	\$611,137	\$2,809,797	\$2,198,660
	Fund 10030 Contributory Fund	\$15,944,577	\$18,444,577	\$2,500,000
	Fund 10040 Information Technology	\$0	\$10,725,000	\$10,725,000
	Fund 30010 General Construction and Contributions	\$22,697,006	\$61,154,338	\$38,457,332
	Fund 30015 Environmental and Energy Program	\$1,298,767	\$11,618,767	\$10,320,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$1,500,000	\$21,515,961	\$20,015,961
	Fund 30050 Transportation Improvements	\$0	\$25,208,830	\$25,208,830
	Fund 30070 Public Safety Construction	\$0	\$7,500,000	\$7,500,000
	Fund 40040 Fairfax-Falls Church Community Services Board	\$165,193,503	\$165,578,661	\$385,158
	Fund 40045 Early Childhood Birth to 5	\$33,286,113	\$33,303,610	\$17,497
	Fund 40200 Land Development Services	\$0	\$898,000	\$898,000
	Fund 60020 Document Services Division	\$4,051,350	\$4,061,157	\$9,807
	Fund 60030 Technology Infrastructure Services	\$0	\$2,588,272	\$2,588,272
	Fund 81400 FCRHA Asset Management	\$0	\$3,500,000	\$3,500,000
	Fund 83000 Alcohol Safety Action Program	\$891,625	\$897,548	\$5,923
	Fund S31000 School Construction	\$15,600,000	\$25,053,312	\$9,453,312
<b>10040</b>	<b>Information Technology Projects</b>			
	Fund 40200 Land Development Services	\$0	\$5,334,554	\$5,334,554
<b>30070</b>	<b>Public Safety Construction</b>			
	Fund 20000 County Debt Service	\$0	\$9,858	\$9,858
<b>40010</b>	<b>County and Regional Transportation Projects</b>			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$2,717,877	\$2,717,877
<b>40040</b>	<b>Fairfax-Falls Church Community Services Board</b>			
	Fund 10001 General Fund	\$0	\$10,000,000	\$10,000,000
<b>40100</b>	<b>Stormwater Services</b>			
	Fund 40200 Land Development Services	\$0	\$208,796	\$208,796

**FY 2022 Carryover Review**

<b>40330</b>	<b>Elderly Housing Programs</b>			
	Fund 81400 FCRHA Asset Management	\$0	\$3,193,756	\$3,193,756
<b>69000</b>	<b>Sewer Revenue</b>			
	Fund 69020 Sewer Bond Parity Debt Service	\$27,000,000	\$28,500,000	\$1,500,000
<b>80000</b>	<b>Park Revenue and Operating</b>			
	Fund 80300 Park Improvement	\$0	\$1,235,950	\$1,235,950
<b>S10000</b>	<b>Public School Operating</b>			
	Fund S31000 School Construction	\$9,291,127	\$26,085,422	\$16,794,295
	Fund S40000 School Food and Nutrition Services	\$0	\$1,800,000	\$1,800,000
	Fund S43000 School Adult & Community Education	\$1,004,250	\$1,392,762	\$388,512

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Jill G. Cooper  
Clerk for the Board of Supervisors

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22288

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, on October 11, 2022, at which meeting a quorum was present and voting, the following resolution was adopted:

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

## Appropriate to:

**73010      Uniformed Employees Retirement Trust**

Operating Expenses	\$689,597
	<u>\$689,597</u>

**73020      Police Retirement Trust**

Operating Expenses	\$839,905
	<u>\$839,905</u>

**S71100      Public School OPEB Trust**

Operating Expenses	\$17,389
	<u>\$17,389</u>

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Jill G. Cooper  
Clerk for the Board of Supervisors

**ATTACHMENT C:**

**FCPS FY 2022 FINAL BUDGET REVIEW AND  
APPROPRIATION RESOLUTIONS**

**(This attachment reflects staff's  
recommendations to the School Board on  
July 14, 2022.)**

**Subject:** FY 2022 Final Budget Review

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

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

**Meeting Category:** July 14, 2022 Regular Meeting

**School Board Action Required:** Information

**Summary/Background (Key Points):**

All the FY 2022 accounts have been closed subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the nine funds. All comparisons are against the FY 2022 Revised Budget. In the School Operating Fund, after accounting for revenue and expenditure variances, School Board flexibility reserve, fuel contingency, and commitments and carryover, funds available for FY 2023 total \$90.9 million.

Excluding School Operating Fund grants, the FY 2022 actual revenue variance totals \$8.5 million, due to an increase in sales tax offset by lower Basic Aid caused by reduced enrollment; Federal revenue; offset by other revenue receipts, including tuition, fees, other service charges, Fairfax City tuition, and miscellaneous revenue.

Excluding School Operating Fund grants, the expenditure variance is \$260.1 million less than budgeted. Funding available after accounting for reserves, commitments, and carryover is primarily comprised of salary and benefits fallout attributed to lower student enrollment caused by the pandemic, salary lapse, and a one-month health benefit premium holiday.

As a result of the revenue and expenditure variances, available funds for FY 2023 total \$90.9 million. In addition, the General Assembly had not formally adopted the 2022-2024 biennial budget at the time of FCPS' FY 2023 Approved Budget adoption. As compared to the budget passed by the General Assembly, FCPS will receive a net increase of approximately \$25.3 million in additional state revenue. Of the additional revenue, \$18.1 million is to support a one-time \$1,000 bonus for Standards of Quality funded instructional and support positions.

This agenda item includes recommendations for FY 2023 expenditure adjustments, including an employee bonus and funding for staffing contingencies, stadium restrooms, major maintenance, FCPS cost share for electric buses, Young Scholars extracurricular enrichment, a shortfall in the Adult and Community Education Fund, a middle school start time study, a recruitment incentive for substitute teachers, increased electricity costs, paper inflation, a superintendent strategic reserve, food services equipment, Title IX softball field upgrades, a safety and security review, turf fields, and to maintain the beginning balance for FY 2024.

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

**Recommendation:**

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

**Attachment:**

FY22 Year End

**FY 2022 Final Budget Review Summary**

	Amount	Positions
<b>I. FY 2022 School Operating Funds Available (excluding SOF Grants) *</b>		
A. FY 2022 Actual Revenue Variance	\$8,520,065	
B. Less FY 2022 Actual Expenditure Variance	(\$260,050,294)	
C. Less Reserves, Commitments and Carryover	<u>\$177,631,686</u>	
• Outstanding Encumbered Obligations	\$57,155,128	
• Schools/Project Carryover	\$86,387,519	
• Department Critical Needs	\$24,089,039	
• Reserves	\$10,000,000	
FY 2022 Total Funds Available	\$90,938,673	
<b>II. FY 2023 Revenue Adjustments</b>		
A. FY 2023 State Bonus Revenue	\$18,104,297	
B. FY 2023 State Revenue	<u>\$7,208,845</u>	
FY 2023 Total Funds Available	\$116,251,815	
<b>III. FY 2023 Recommended Expenditure Adjustments</b>		
A. Employee Bonus	\$33,891,450	0.0
B. Staffing Reserve Replenishment	\$19,994,151	190.0
C. Transfer to the Construction Fund - Stadium Restrooms	\$7,500,000	0.0
D. Transfer to the Construction Fund - Major Maintenance	\$7,050,970	0.0
E. Fuel Inflation	\$5,000,000	0.0
F. Electricity Inflation	\$4,700,000	0.0
G. Recruitment Incentive for Substitutes	\$3,496,037	0.0
H. Superintendent's Strategic Reserve	\$3,000,000	0.0
I. Paper Inflation	\$2,500,000	0.0
J. Transfer to FNS - Equipment Replacement Year 2 of 5-year plan	\$1,800,000	0.0
K. Transfer to the Construction Fund - Title IX Softball Field Upgrades	\$1,493,325	0.0
L. FCPS Cost-Share for Electric Buses	\$1,037,599	0.0
M. Safety and Security External Third-Party Review	\$1,000,000	0.0
N. Transfer to Construction Fund - Turf Fields	\$750,000	0.0
O. Young Scholars Extracurricular Enrichment	\$500,000	0.0
P. Transfer to Adult and Community Education Fund	\$388,512	0.0
Q. Middle School Start Time Study	<u>\$275,000</u>	<u>0.0</u>
FY 2023 Total Expenditure Adjustments	\$94,377,044	190.0
<b>IV. FY 2024 Beginning Balance</b>		
A. FY 2024 Beginning Balance Set-Aside	\$21,874,771	
FY 2023 Total Funds Available	\$0	
<b>V. FY 2023 School Operating Fund Grants</b>		
A. FY 2022 Carryover of Unspent Grant Funding and New Grant Awards	<u>\$154,407,781</u>	<u>2.0</u>
FY 2023 Total Reappropriated School Operating Fund Grants and New Awards	\$154,407,781	2.0
*Does not add due to rounding		



## I. FY 2022 School Operating Funds Available (excluding SOF Grants)

### A. FY 2022 Actual Revenue Variance – \$8.5 million

- State Revenue - \$11.9 million  
As compared to the FY 2022 Revised Budget, State Revenue reflects a net increase of \$11.9 million due to a \$41.5 million increase in the sales tax projection, offset by a decrease in State Aid of \$29.6 million. This is due to actual average daily membership (ADM) being lower than projected, resulting in less revenue in Basic Aid, the primary component of State Aid.
- Federal Revenue – \$0.1 million  
As compared to the FY 2022 Revised Budget, federal revenue reflects a net increase of \$0.1 million, primarily due to Impact Aid offset by a decrease in e-Rate revenue.
- Tuition, Fees, and Other – (\$3.5 million)  
Based on actual receipts, other revenue categories including tuition, fees, and miscellaneous revenue, reflect a net decrease of \$3.5 million. Due to the impact from the pandemic, the decrease results primarily from community use revenue, school fees such as field trips and parking fees, tuition from other jurisdictions, and City of Fairfax tuition.

### B. FY 2022 Actual Expenditure Variance – (\$260.1 million)

The expenditure variance is \$260.1 million less than budget. Funding available after accounting for reserves, commitments, and carryover is primarily comprised of salary and benefits fallout attributed to lower student enrollment caused by the pandemic, salary lapse, and a one-month health benefit premium holiday.

### C. Reserves, Commitments, and Carryover – \$177.6 million

Outstanding encumbered obligations are the result of orders that remain undelivered, or the items have been received, but the invoice has not yet arrived	\$57.2 million
School and multiyear projects carryover consists of systemwide multiyear projects, schools' automatic balance carryover of 10 percent of their budgets, selected accounts like band and field trips, and school requests for critical needs funding	\$86.4 million
Department carryover consists of funding to address budgetary requirements necessary to support strategic priorities	\$24.1 million
School Board Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year	\$8.0 million
Fuel Reserve to mitigate rate fluctuations	\$2.0 million

## **II. FY 2023 Revenue Adjustments**

### **A. FY 2023 State Bonus Revenue - \$18.1 million**

The FY 2023 Approved Budget was adopted before the General Assembly adopted the 2022-2024 biennial budget. The General Assembly included \$18.1 million for a one-time bonus of \$1,000 to Standards of Quality funded instructional and support positions.

### **B. FY 2023 State Revenue - \$7.2 million**

The FY 2023 Approved Budget was adopted prior to the General Assembly adopting the 2022-2024 biennium. Based on the General Assembly's adoption of the 2022-2024 biennial budget, state revenue reflects a net increase of \$7.2 million, as compared to the FY 2023 Approved Budget due to funding provided for support cap positions and sales tax hold harmless payment for grocery and personal hygiene offset by decreases in other state programs.

It should be noted that FCPS is projected to receive \$24.2 million in formula-based school construction and modernization grant. This funding is accounted for in the School Construction Fund and projects include installing security vestibules, creating outdoor classrooms, upgrading bathrooms, implementing sensory rooms, replacing interior locks, and bringing non-ADA compliant early childhood playgrounds into ADA compliance.

## **III. FY 2023 Recommended Expenditure Adjustments**

### **A. Employee Bonus - \$33.9 million, 0.0 positions**

Funding of \$33.9 million supports the payment of a one-time bonus to active employees. This funding provides a \$1,000 bonus for contracted employees to recognize the continued impact the pandemic has had on education and to promote retention among staff. A \$500 bonus will be provided for hourly employees, including substitutes, based on a yet to be determined minimum threshold of workdays. Allocation plans are currently being developed.

### **B. Staffing Reserve Replenishment - \$20.0 million, 190.0 positions**

The FY 2023 budget includes 310.0 staffing reserve positions. Following completion of student enrollment projections there were increases in student enrollment at some schools. Many schools suggest potential for that growth to continue into the coming school year. Funding of \$20.0 million is included to add 190.0 positions to the staffing reserve to account for 28.5 hold harmless counselor positions with the remaining 161.5 positions to address the potential for student enrollment exceeding projections. This will bring the staffing reserve to a total of 500.0 positions for SY 2022-2023 and provide FCPS greater flexibility to meet school needs should enrollment exceed projections.

C. Transfer to Construction Fund - Stadium Restrooms - \$7.5 million, 0.0 positions

Through a cost-share agreement, Fairfax County will partner with FCPS to fund the installation of permanent restroom facilities at 15 FCPS outdoor high school athletic stadiums, which can seat as many as 15,000 people. Currently, these high schools lack permanent restrooms at their stadiums, relying on portable toilets for student, athlete, and community use. Funding of \$7.5 million is included and represents FCPS' cost share to support the installation of permanent restroom facilities at Annandale HS, Chantilly HS, Edison HS, Hayfield SS, Justice HS, Lake Braddock SS, Lewis HS, Marshall HS, McLean HS, Mount Vernon HS, Robinson SS, South Lakes HS, Thomas Jefferson HS, West Potomac HS, and Woodson HS.

D. Transfer to Construction Fund - Major Maintenance - \$7.1 million, 0.0 positions

One-time funding of \$7.1 million is requested to continue addressing the backlog of major maintenance initiatives. As part of the adoption of the FY 2014 Approved Budget, \$3.6 million was eliminated during the budget process. At that time, FCPS adopted a process of restoring the funding for major maintenance at the FY 2013 level using funding available annually at year-end. Funding has been utilized to supplement major maintenance since FY 2013. As of the FY 2023-2027 Capital Improvement Program (CIP), the major maintenance backlog is estimated to be \$72.4 million.

An additional \$3.5 million is recommended to address the substantial backlog of infrastructure that has surpassed its useful life and to keep better pace with major maintenance requirements. Funding major infrastructure maintenance will help prevent the failure of critical systems, deterioration of major capital investments, and significant health and safety hazards.

E. Fuel Inflation - \$5.0 million, 0.0 positions

Additional funding of \$5.0 million is required due to the recent economic impact of inflation, resulting in rising costs for diesel fuel and unleaded gasoline. The actual gasoline blended rate has risen from \$2.53 in July 2021 to \$5.66 in May 2022, an increase of \$3.13, or 123.7 percent.

F. Electricity Inflation - \$4.7 million, 0.0 positions

Funding of \$4.7 million is required due to an increase in electricity rates charged by Dominion Energy. FCPS was notified that the significant increases in fuel and energy prices experienced by Dominion Energy resulted in an increase of 25.0 percent in overall electric costs.

G. Recruitment Incentive for Substitutes - \$3.5 million, 0.0 positions

FCPS continues to experience less than 100.0 percent fill rates for substitute jobs. Fill rates on Fridays fall far below fill rates on other days of the week. Funding of \$3.5 million will support a monetary incentive for substitutes in FY 2023 only. A plan is under development to establish criteria to receive the recruitment substitute incentive during SY 2022-2023.

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H. Superintendent's Strategic Reserve - \$3.0 million, 0.0 positions

Funding of \$3.0 million is included for the Superintendent to address unforeseen divisionwide and continued pandemic needs.

I. Paper Inflation - \$2.5 million, 0.0 positions

Funding of \$2.5 million is included to address the impact that inflation is having on the paper market. FCPS utilizes a County contract for paper and the County has negotiated a temporary price increase which will be held for 60 days beginning July 1. The cost of paper has increased from \$29.70 to \$44.81 per carton. It is anticipated that there will likely be another increase after September 1.

J. Transfer to Food and Nutrition Services Fund - Equipment Replacement Year 2 of 5-year plan - \$1.8 million, 0.0 positions

Funding is recommended to provide the necessary equipment to the Food and Nutrition Services Fund. This funding request represents the second year of a five-year plan to support computer equipment and software upgrades at school sites, equipment replacement at the Food Service Warehouse, and replacement of large kitchen equipment and related supplies. Funding this equipment will help prevent operational failures, improve efficiencies, and reduce maintenance costs.

K. Transfer to Construction Fund - Title IX Softball Field Upgrades - \$1.5 million, 0.0 positions

Funding of \$1.5 million is required to replace eight softball dugouts at Woodson HS, Chantilly HS, South Lakes HS, West Potomac HS, McLean HS, Mt. Vernon HS, Robinson SS, and Falls Church HS to ensure they are Title IX compliant. These fields are utilized by school teams and recreational users.

L. FCPS Cost-Share for Electric Buses - \$1.0 million, 0.0 positions

Funding of \$1.0 million is required to provide the remainder of the resources needed in FY 2023 to fund the FCPS cost-share of electric bus grant awards. Typically, these grants require a cost-share from FCPS. These grants support the Joint Environmental Taskforce (JET) recommendations related to transitioning FCPS' bus fleet from diesel to electric by 2035.

M. Safety and Security External Third-Party Review - \$1.0 million, 0.0 positions

Funding of \$1.0 million is included to engage with an external third party to provide a holistic review of safety and security protocols and procedures in all FCPS buildings.

N. Transfer to Construction Fund - Turf Fields - \$0.8 million, 0.0 positions

Funding of \$0.8 million is included to provide the remainder of funds needed to support the scheduled replacement of synthetic turf fields at Oakton HS, Falls Church HS, and Woodson HS. Life expectancy of synthetic turf fields is no more than 10 years, and these schools will reach the end of their life expectancy in 2023.

O. Young Scholars Extracurricular Enrichment - \$0.5 million, 0.0 positions

Schools receive Young Scholar per-pupil funding for extracurricular enrichment opportunities during the school year. In some instances, the allocation is only enough to pay the hourly teacher for running the afterschool club. It is recommended that \$0.5 million be set aside to fund school-based resources such as Lego Robotics and algebra conceptual manipulatives. These resources will be accessible at local schools for the Young Scholars program and other extracurricular programs.

P. Transfer to Adult and Community Education Fund - \$0.4 million, 0.0 positions

The Adult and Community Education (ACE) Fund ended FY 2022 with a shortfall of \$0.4 million. Due to the impact of the pandemic, many in-person classes were canceled, resulting in a decrease in tuition. To support ACE, a one-time transfer of \$0.4 million is recommended.

Q. Middle School Start Time Study - \$0.3 million, 0.0 positions

Funding of \$0.3 million is included to update the 2020 study on the fiscal and operational requirements needed to create healthy start times for middle school students.

#### **IV. FY 2024 Beginning Balance**

A. FY 2024 Beginning Balance Set-Aside - \$21.9 million

Available funding of \$21.9 million from FY 2022 year-end is recommended to be set aside as a beginning balance for FY 2024. This is unchanged from the beginning balance included in the FY 2023 Approved Budget.

#### **V. FY 2023 School Operating Fund Grants**

A. FY 2022 Carryover of Unspent Grant Funding and New Grant Awards - \$154.4 million

Federal grant awards from FY 2022 will be carried forward and reappropriated in FY 2023. Unspent grant funding primarily represents ESSER II and ESSER III.

Federal grant awards are received after the approved budget is adopted in May. Changes to the following awards are therefore recognized at the final budget review:

- The IDEA Parent Resource Center grant award increased by \$15,000 as compared to the FY 2023 Approved Budget.
- The Carl D. Perkins grant increased by \$18,740 as compared to the FY 2023 Approved Budget.

Additionally, the ARP ESSER III grant increases by 2.0 positions to extend a one-year only specialist position for Wellness Intervention and an increase of a 1.0 specialist position for Grow Your Own Pathway Professional Development who will manage fidelity of implementation, build capacity and skill in mentors, and design professional development.

## Other Funds Summary

<b>School Board Funds</b>	<b>FY 2023 Approved</b>	<b>Adjustments</b>	<b>FY 2023 Revised</b>
School Construction	\$231,314,043	\$434,286,085	\$656,600,128
Food and Nutrition Services	\$94,749,795	\$44,831,466	\$139,581,261
Adult and Community Education	\$8,798,970	\$0	\$8,798,970
Grants and Self-Supporting Programs	\$81,187,126	\$97,033,920	\$178,221,046
School Insurance	\$19,912,660	\$5,923,450	\$25,836,110
Health and Flexible Benefits	\$505,452,542	\$169,144	\$505,621,686
Educational Employees' Supplementary Retirement System	\$234,792,898	\$100,504	\$234,893,402
School Other Post-Employment Benefits (OPEB) Trust	\$16,876,500	\$0	\$16,876,500

**School Construction Fund**

The FY 2022 actual receipts are \$5.0 million greater than the budgeted amount. This is primarily due to \$4.0 million from the City of Fairfax for new turf fields, \$1.1 million in additional miscellaneous revenue received which includes county proffers funding received for school work orders, and an additional \$0.3 million in capital cost recovery from Thomas Jefferson High School for Science and Technology tuition. The additional funding is offset by a decrease of \$0.3 million in revenue from boosters, youth associations, and community support of turf fields. Transfers in are \$2.4 million more than budgeted due to county transfers of \$2.2 million to support practice turf field replacements at Lake Braddock SS, Oakton HS, and South Lakes HS, and \$0.2 million for other contributions.

The FY 2022 actual expenditures total \$207.7 million, which is a decrease of \$69.1 million compared to the FY 2022 Revised Budget. Total costs for multiyear construction projects are allocated when the jobs are contracted, actual project expenditures are recognized as incurred, and unspent balances are carried forward into future years until the projects are complete. Therefore, construction projections that are funded through the 2021 Bond Referendum and are in the early stage of construction reflect only a portion of the total budgeted renovation cost. Projects include renovations for Cooper MS, Frost MS, Oak Hill ES, Wakefield Forest ES, and Centreville HS.

The actual FY 2022 turf field replacement ending balance of \$1.3 million reflects a \$0.4 million decrease compared to the FY 2022 Revised Budget due to a variance between budgeted and actual expenditures. This turf field funding is being held in reserve pending future replacement needs.

The FY 2023 Revised Budget reflects funding of \$24.2 million from the Virginia State School Construction Grants program to support school construction projects. These projects include installing security vestibules, creating outdoor classrooms, upgrading bathrooms, implementing sensory rooms, replacing interior locks, and bringing non-ADA compliant early childhood playgrounds into ADA compliance. In addition, the FY 2023 Revised Budget includes an increase of \$16.8 million in the School Operating Fund transfer to address the backlog of major infrastructure

maintenance, install permanent restroom facilities at 15 FCPS outdoor high school stadiums, upgrade eight softball field dugouts to ensure Title IX compliance, and replace three synthetic turf fields that will reach the end of their life expectancy in 2023.

### **Food and Nutrition Services Fund**

The Food and Nutrition Services (FNS) Fund provided free meals to all students during the FY 2022 school year. The meals were reimbursed through a USDA nationwide waiver to support access to nutritious meals while minimizing potential exposure to COVID-19. Excluding the beginning balance, revenue in the FNS fund totals \$127.7 million, an increase of \$39.5 million compared to the FY 2022 Revised Budget due to a \$77.0 million increase in federal aid, offset by \$37.3 million in food sales, \$0.2 million in other revenue, and \$29,794 in state aid.

Actual expenditures total \$85.3 million which is a net decrease of \$2.9 million compared to the FY 2022 Revised Budget. The decrease was primarily due to lower than anticipated expenditures for materials and supplies, benefit costs, and rental expenses.

The FY 2023 Revised Budget totals \$139.6 million, an increase of \$44.8 million as compared to the FY 2023 Approved Budget and is comprised of an increase of \$3.6 million in the School Operating Fund transfer to support the second year of a five-year equipment replacement plan and outstanding encumbered obligations, and a \$41.2 million increase to the reserve which enables FNS to meet the guidance from the USDA, which recommends an amount that does not exceed three months average expenditures for its nonprofit school fund service. Funding for the equipment replacement plan will support computer equipment and software upgrades at school sites, equipment replacement at the Food Service Warehouse, and replacement of large kitchen equipment and related supplies.

### **Adult and Community Education Fund**

The FY 2022 ending balance resulted in a shortfall of \$0.4 million. Adult and Community Education (ACE) operations continued to be impacted by the COVID-19 pandemic which resulted in decreased enrollment and fewer in-person classes than planned. The resulting losses were partially mitigated through the conversion to online instruction for selected courses. Total receipts and transfers of \$8.1 million are \$1.3 million lower than the FY 2022 Revised Budget due to a decrease in tuition and fees of \$1.1 million, State Aid of \$94,149, and Other Revenue of \$94,023.

Actual expenditures total \$7.9 million, which is \$0.9 million less than the FY 2022 Revised Budget, due to lower expenditures in contracted teacher costs, salaries and benefits, and materials and supplies connected with course cancellations. Expenditures for the fund include instructor costs and classroom supplies, in addition to oversight and management costs.

The FY 2023 Revised Budget totals \$8.8 million which includes a one-time increase of \$0.4 million in the transfer from the School Operating Fund to address the shortfall in FY 2022.

### **Grants and Self-Supporting Programs Fund**

The FY 2022 ending balance for the Grants and Self-Supporting Programs Fund totals \$44.3 million. The ending balance includes \$17.1 million for the Summer School subfund and \$27.2 million for the Grants subfund. The FY 2023 Revised Budget increased by \$97.0 million due to new and revised



grant awards, the re-appropriation of the ending balance, multiyear grant awards, and expenditure adjustments for the summer school program.

### **Grants Subfund:**

The FY 2022 ending balance for the Grants subfund totals \$27.2 million and primarily represents grant revenues not yet expended for Title I, Title II, and Title III.

The FY 2023 Revised Budget for the Grants subfund reflects an increase of \$83.9 million due to revised grant awards and the re-appropriation of the ending balance and multiyear grant awards. Of this amount, \$27.2 million represents the ending balance and \$56.7 million results from the re-appropriation of multiyear grant awards primarily for entitlement grants such as Title I, Title II, and Title III; and other grants such as ARP ESSER III Set-Aside for Addressing Unfinished Learning, ARP ESSER III Set-Aside for Before and After School Programs, ARP Coronavirus State and Local Fiscal Recovery Funds Ventilation Improvement Projects, ARP ESSER III McKinney-Vento, ARP ESSER III Recruitment Incentive for Public Education, CRRSA ESSER II Set-Aside for Addressing Unfinished Learning; Department of Defense Education Activity; and State Technology Plan.

<b>Grant Description</b>	<b>Amount</b>	<b>Positions*</b>
Title I, Part A	\$0	26.2
Title II, Part A	\$0	2.0
Title III, Immigrant and Youth	\$0	1.0
ARP ESSER III Addressing Unfinished Learning	<u>\$0</u>	<u>1.0</u>
Total	\$0	30.2
*Position authorization is requested; funding is reflected in the FY 2023 Approved Budget		

The Virginia Department of Education requires that Fairfax County Public Schools' School Board authorize the Division Superintendent and the School Board Chairman to sign and file the 2022-2023 Elementary Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) entitlement applications. To comply with this requirement, the adoption of the FY 2022 Final Budget Review grants this authority.

### **Summer School Subfund:**

The FY 2022 ending balance in the Summer School Subfund is \$17.1 million, primarily due to a decrease in budgeted expenditures of \$20.1 million combined with \$6.4 million in reserve funding. Revenue receipts were \$9.4 million less than estimated primarily due to the reallocation of \$12.5 million from the summer school subfund to the ESSER III grant to support the continued enhancement of summer school, and \$0.3 million reduction in the Virtual Virginia tuition rate for summer school, offset by \$3.4 million in state aid funding for FY 2022 summer school programs that were not entirely ESSER II funded. The FY 2022 ending balance will be carried over to FY 2023. FCPS will maintain summer programs such as Young Scholars, high school programs, and Extended School Year (ESY) in addition to providing programs to address pandemic-related learning loss.

### **School Insurance Fund**

The FY 2022 ending balance for the School Insurance Fund is \$56.5 million, which is an increase of \$6.3 million compared to the FY 2022 Revised Budget. FY 2022 actual revenue totals \$20.8 million, which is \$3.5 million more than the FY 2022 Revised Budget. The revenue increase is due to

increases in the transfers from the School Operating Fund that are necessary to pay higher legal and consulting fees and insurance costs in FY 2023. FY 2022 expenditures total \$17.3 million, a decrease of \$2.8 million compared to the FY 2022 Revised Budget due primarily to incurred but not reported (IBNR) claims.

FCPS self-insures the Workers' Compensation Program as well as other liabilities; accordingly, FCPS must maintain sufficient funds available on reserve to settle claims as needed. Accrued liabilities in the Workers' Compensation subfund decreased by \$2.4 million, primarily due to an improved claims outlook which was the result of a drop in claims during COVID. Accrued liabilities in the Other Insurance subfund increased by \$0.2 million.

The FY 2023 beginning balance is \$56.5 million. An increase of \$5.9 million in general reserves and outstanding encumbered obligations of \$36,101 at FY 2022 year-end are reflected in the FY 2023 Revised Budget.

### **School Health and Flexible Benefits Fund**

The FY 2022 ending balance for the School Health and Flexible Benefits Fund's Premium Stabilization Reserve (PSR) is \$94.3 million, which is a decrease of \$27.4 million compared to the FY 2022 Revised Budget. FY 2022 revenue totals \$449.7 million, a decrease of \$19.4 million compared to the FY 2022 Revised Budget due primarily to the premium holiday in December. Fund expenditures for FY 2022 total \$479.2 million, an increase of \$7.8 million compared to the FY 2022 Revised Budget. The increase is due to a \$3.7 million increase in claims paid, a \$3.0 million increase in the IBNR, and a \$1.5 million increase in the flexible accounts reimbursement. These factors reflect the resumption and surge of medical appointments and procedures delayed by the pandemic. The flexible accounts increase reflects an IRS policy change, in response to the pandemic, regarding carryover of unused amounts from plan years 2020 and 2021 and the allowable period for incurring claims for those years. A certified IBNR estimate will not be available until after the close of the fiscal year. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2023 Midyear Budget Review.

The FY 2023 beginning balance is \$94.4 million. Outstanding encumbered obligations totaling \$0.2 million at FY 2022 year-end are reflected in projected expenditures in the FY 2023 Revised Budget.

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

The FY 2022 estimated ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$3.0 billion, a decrease of \$485.0 million compared to the FY 2022 Revised Budget. FY 2022 combined receipts total (\$33.0) million, which is a decrease of \$497.0 million compared to the FY 2022 Revised Budget due to negative investment returns of \$194.1 million offset by employee and employer contributions of \$161.1 million. The fund successfully protected more than 50% of the impact of deeper systemic negative returns over the last six months driven by global geopolitical and macroeconomic circumstances that destabilized markets.

ERFC expenditures for FY 2022 total \$213.4 million, a decrease of \$12.0 million compared to the FY 2022 Revised Budget mainly due to lower than projected investment management and consulting fees. Investment expenses total \$9.9 million which is a decrease of \$6.8 million compared to the FY 2022 Revised Budget. Decreases in investment expenses are directly correlated to the decrease in the value of the assets in the fund. Due to the timing of the FY 2022

Final Budget Review, final transactions from investment activities, including actual returns from June, and the impact of employee retirements occurring at year-end on expenditures will be incorporated in the FY 2023 Midyear Budget Review.

The FY 2023 beginning balance of \$3.0 billion reflects a decrease of \$485.0 million. Outstanding encumbered obligations totaling \$100,504 at FY 2022 year-end are reflected in projected expenditures for the FY 2023 Revised Budget.

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

The FY 2022 ending balance for the OPEB Trust Fund is \$203.7 million, which is a decrease of \$14.6 million compared to the FY 2022 Revised Budget due to investment losses driven by market volatility. As a result of the timing of the FY 2022 Final Budget Review, final transactions from investment activities, including actual returns from June, will be incorporated in the FY 2023 Midyear Budget Review. Total FY 2022 revenue of \$12.3 million is a decrease of \$14.5 million compared to the FY 2022 Revised Budget due to investment losses.

FY 2022 expenditures totaling \$16.9 million are an increase of \$17,389 compared to the FY 2022 Revised Budget primarily due to administrative expenses. The FY 2023 Revised Budget includes a \$14.6 million decrease in the beginning balance as a result of the lower funding available at FY 2022 year-end.

# APPENDIX

## SCHOOL OPERATING FUND STATEMENT

	<u>FY 2022</u> <u>Revised</u>	<u>FY 2022</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2023</u> <u>Approved</u>	<u>FY 2023</u> <u>Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, July 1:</b>						
Budgeted Beginning Balance	\$ 32,112,883	\$ 32,112,883	\$ -	\$ 21,874,771	\$ 21,874,771	\$ -
Outstanding Encumbered Obligations	38,766,340	38,766,340	-	-	57,155,128	57,155,128
Schools/Projects Carryover	61,377,348	61,377,348	-	-	86,387,519	86,387,519
Department Critical Needs Carryover	14,893,188	14,893,188	-	-	24,089,039	24,089,039
Recommended Expenditure Adjustments	57,164,001	57,164,001	-	-	69,063,902	69,063,902
<b>Total Beginning Balance</b>	<b>\$ 204,313,760</b>	<b>\$ 204,313,760</b>	<b>\$ -</b>	<b>\$ 21,874,771</b>	<b>\$ 258,570,359</b>	<b>\$ 236,695,588</b>
Future Year Beginning Balance	\$ 21,874,771	\$ 21,874,771	\$ -	\$ -	\$ 21,874,771	\$ 21,874,771
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Fuel Contingency	2,000,000	2,000,000	-	-	2,000,000	2,000,000
<b>Total Reserves</b>	<b>\$ 31,874,771</b>	<b>\$ 31,874,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,874,771</b>	<b>\$ 31,874,771</b>
<b>RECEIPTS:</b>						
Sales Tax	\$ 224,655,151	\$ 266,141,111	\$ 41,485,961	\$ 248,287,713	\$ 247,931,285	\$ (356,428)
State Aid	557,128,655	527,572,831	(29,555,825)	621,430,566	647,100,136	25,669,570
Federal Aid	338,606,910	167,073,336	(171,533,575)	47,168,910	201,576,691	154,407,781
City of Fairfax Tuition	50,243,746	48,449,880	(1,793,866)	51,248,621	51,248,621	-
Tuition, Fees, and Other	23,926,774	22,208,699	(1,718,075)	23,926,774	23,926,774	-
<b>Total Receipts</b>	<b>\$ 1,194,561,236</b>	<b>\$ 1,031,445,856</b>	<b>\$ (163,115,380)</b>	<b>\$ 992,062,583</b>	<b>\$ 1,171,783,506</b>	<b>\$ 179,720,923</b>
<b>TRANSFERS IN:</b>						
Combined County General Fund	\$ 2,172,661,166	\$ 2,172,661,166	\$ -	\$ 2,275,310,924	\$ 2,275,310,924	\$ -
County Transfer - Cable Communications	875,000	875,000	-	875,000	875,000	-
<b>Total Transfers In</b>	<b>\$ 2,173,536,166</b>	<b>\$ 2,173,536,166</b>	<b>\$ -</b>	<b>\$ 2,276,185,924</b>	<b>\$ 2,276,185,924</b>	<b>\$ -</b>
<b>Total Receipts &amp; Transfers</b>	<b>\$ 3,368,097,402</b>	<b>\$ 3,204,982,022</b>	<b>\$ (163,115,380)</b>	<b>\$ 3,268,248,507</b>	<b>\$ 3,447,969,430</b>	<b>\$ 179,720,923</b>
<b>Total Funds Available</b>	<b>\$ 3,604,285,932</b>	<b>\$ 3,441,170,552</b>	<b>\$ (163,115,380)</b>	<b>\$ 3,290,123,278</b>	<b>\$ 3,738,414,560</b>	<b>\$ 448,291,282</b>
<b>EXPENDITURES:</b>						
School Board Flexibility Reserve	\$ 3,518,650,431	\$ 3,105,768,372	\$ (412,882,059)	\$ 3,255,508,063	\$ 3,654,941,767	\$ 399,433,704
	5,872,507	-	(5,872,507)	-	8,000,000	8,000,000
<b>Total Expenditures</b>	<b>\$ 3,524,522,938</b>	<b>\$ 3,105,768,372</b>	<b>\$ (418,754,566)</b>	<b>\$ 3,255,508,063</b>	<b>\$ 3,662,941,767</b>	<b>\$ 407,433,704</b>
<b>TRANSFERS OUT:</b>						
School Construction Fund	\$ 16,004,197	\$ 16,004,197	\$ -	\$ 9,291,127	\$ 26,085,422	\$ 16,794,295
Grants & Self-Supporting Fund	35,081,193	22,608,552	(12,472,641)	20,853,213	20,853,213	-
Food & Nutrition Services Fund	1,800,000	1,800,000	-	-	1,800,000	1,800,000
Adult & Community Education Fund	1,535,709	1,535,709	-	1,004,250	1,392,762	388,512
Consolidated County & School Debt Fund	3,467,125	3,008,593	(458,532)	3,466,625	3,466,625	-
<b>Total Transfers Out</b>	<b>\$ 57,888,224</b>	<b>\$ 44,957,051</b>	<b>\$ (12,931,173)</b>	<b>\$ 34,615,215</b>	<b>\$ 53,598,022</b>	<b>\$ 18,982,807</b>
<b>Total Disbursements</b>	<b>\$ 3,582,411,162</b>	<b>\$ 3,150,725,423</b>	<b>\$ (431,685,739)</b>	<b>\$ 3,290,123,278</b>	<b>\$ 3,716,539,789</b>	<b>\$ 426,416,511</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 21,874,771</b>	<b>\$ 290,445,129</b>	<b>\$ 268,570,359</b>	<b>\$ -</b>	<b>\$ 21,874,771</b>	<b>\$ 21,874,771</b>
<b>Less:</b>						
<b>BEGINNING BALANCE REQUIREMENTS:</b>						
Budgeted Beginning Balance from FY 2023 Approved	\$ 21,874,771	\$ 21,874,771	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Beginning Balance</b>	<b>\$ 21,874,771</b>	<b>\$ 21,874,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RESERVES:</b>						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	-	2,000,000	2,000,000	-	-	-
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMITMENTS AND CARRYOVER:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 57,155,128	\$ 57,155,128	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	86,387,519	86,387,519	-	-	-
Department Critical Needs Carryover	-	24,089,039	24,089,039	-	-	-
<b>Total Commitments and Carryover</b>	<b>\$ -</b>	<b>\$ 167,631,685</b>	<b>\$ 167,631,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 90,938,673</b>	<b>\$ 90,938,673</b>	<b>\$ -</b>	<b>\$ 21,874,771</b>	<b>\$ 21,874,771</b>
<b>FUTURE YEAR BEGINNING BALANCE</b>						
Set-Aside for FY 2024 Beginning Balance	\$ -	\$ 21,874,771	\$ 21,874,771	\$ -	\$ 21,874,771	\$ 21,874,771
<b>ADMINISTRATIVE ADJUSTMENTS:</b>						
<b>Recommended Expenditure Adjustments</b>						
Staffing Reserve	\$ -	\$ 19,994,151	\$ 19,994,151	\$ -	\$ -	\$ -
Employee Bonus	-	15,787,153	15,787,153	-	-	-
Stadium Bathrooms	-	7,500,000	7,500,000	-	-	-
Major Maintenance	-	7,050,970	7,050,970	-	-	-
Recruitment Incentive for Substitutes	-	3,496,037	3,496,037	-	-	-
Superintendent's Strategic Reserve	-	3,000,000	3,000,000	-	-	-
Paper Inflation	-	2,500,000	2,500,000	-	-	-
Electricity Inflation	-	2,491,155	2,491,155	-	-	-
Food Services Equipment Transfer	-	1,800,000	1,800,000	-	-	-
Title IX Upgrades (softball fields)	-	1,493,325	1,493,325	-	-	-
FCPS Cost Share for Electric Buses	-	1,037,599	1,037,599	-	-	-
Safety and Security Review	-	1,000,000	1,000,000	-	-	-
Turf Fields	-	750,000	750,000	-	-	-
Young Scholars Extracurricular Enrichment	-	500,000	500,000	-	-	-
Transfer to ACE Fund	-	388,512	388,512	-	-	-
Middle School Start Time Study	-	275,000	275,000	-	-	-
<b>Total Administrative Adjustments</b>	<b>\$ -</b>	<b>\$ 69,063,902</b>	<b>\$ 69,063,902</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 66,312,244	\$ 66,312,244	\$ -	\$ -	\$ 76,930,161	\$ 76,930,161
<b>RESERVES:</b>						
Reserve For Turf Fields	\$ 1,587,636	\$ 1,587,636	\$ -	\$ 1,615,720	\$ 1,264,906	\$ (350,814)
<b>Total Reserve</b>	<b>\$ 1,587,636</b>	<b>\$ 1,587,636</b>	<b>\$ -</b>	<b>\$ 1,615,720</b>	<b>\$ 1,264,906</b>	<b>\$ (350,814)</b>
<b>RECEIPTS:</b>						
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -	\$ 205,000,000	\$ 205,000,000	\$ -
State School Construction Grant	-	-	-	-	24,219,184	24,219,184
City of Fairfax	-	3,973,617	3,973,617	-	-	-
TJHSST Tuition - Capital Costs	800,000	1,134,478	334,478	800,000	800,000	-
Miscellaneous Revenue	306,000	1,366,906	1,060,906	306,000	306,000	-
Turf Field Revenue	345,000	17,071	(327,929)	345,000	345,000	-
<b>Total Receipts</b>	<b>\$ 181,451,000</b>	<b>\$ 186,492,072</b>	<b>\$ 5,041,072</b>	<b>\$ 206,451,000</b>	<b>\$ 230,670,184</b>	<b>\$ 24,219,184</b>
<b>AUTHORIZED BUT UNISSUED BONDS</b>	<b>\$ 382,032,933</b>	<b>\$ -</b>	<b>\$ (382,032,933)</b>	<b>\$ -</b>	<b>\$ 316,342,445</b>	<b>\$ 316,342,445</b>
<b>Total Referendums</b>	<b>\$ 382,032,933</b>	<b>\$ -</b>	<b>\$ (382,032,933)</b>	<b>\$ -</b>	<b>\$ 316,342,445</b>	<b>\$ 316,342,445</b>
<b>TRANSFERS IN:</b>						
<b>School Operating Fund</b>						
Building Maintenance	\$ 13,000,000	\$ 13,000,000	\$ -	\$ 6,449,030	\$ 13,500,000	\$ 7,050,970
Classroom Equipment	1,421,113	1,421,113	-	592,000	592,000	-
Facility Modifications	600,000	600,000	-	600,000	9,593,325	8,993,325
Turf Fields	983,084	983,084	-	1,650,097	2,400,097	750,000
<b>County General Construction and Contributions Fund</b>						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-	15,600,000	15,600,000	-
Turf Fields	-	2,232,062	2,232,062	-	-	-
Other Contributions	-	215,165	215,165	-	-	-
<b>Total Transfers In</b>	<b>\$ 29,104,197</b>	<b>\$ 31,551,423</b>	<b>\$ 2,447,227</b>	<b>\$ 24,891,127</b>	<b>\$ 41,685,422</b>	<b>\$ 16,794,295</b>
<b>Total Receipts and Transfers</b>	<b>\$ 592,588,130</b>	<b>\$ 218,043,495</b>	<b>\$ (374,544,634)</b>	<b>\$ 231,342,127</b>	<b>\$ 588,698,051</b>	<b>\$ 357,355,924</b>
<b>Total Funds Available</b>	<b>\$ 660,488,009</b>	<b>\$ 285,943,375</b>	<b>\$ (374,544,634)</b>	<b>\$ 232,957,847</b>	<b>\$ 666,893,117</b>	<b>\$ 433,935,270</b>
<b>EXPENDITURES AND COMMITMENTS:</b>						
Expenditures	\$ 276,839,356	\$ 207,748,308	\$ (69,091,048)	\$ 231,314,043	\$ 349,257,683	\$ 117,943,640
Additional Contractual Commitments	382,032,933	-	(382,032,933)	-	316,342,445	316,342,445
<b>Total Disbursements</b>	<b>\$ 658,872,289</b>	<b>\$ 207,748,308</b>	<b>\$ (451,123,981)</b>	<b>\$ 231,314,043</b>	<b>\$ 665,600,128</b>	<b>\$ 434,286,085</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 1,615,720</b>	<b>\$ 78,195,066</b>	<b>\$ 76,579,347</b>	<b>\$ 1,643,804</b>	<b>\$ 1,292,990</b>	<b>\$ (350,814)</b>
<b>Less:</b>						
Reserve For Turf Fields	\$ 1,615,720	\$ 1,264,906	\$ (350,814)	\$ 1,643,804	\$ 1,292,990	\$ (350,814)
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 76,930,161</b>	<b>\$ 76,930,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 6,227,388	\$ 6,227,388	\$ -	\$ 6,225,115	\$ 49,256,581	\$ 43,031,466
<b>RECEIPTS:</b>						
State Aid	\$ 1,448,727	\$ 1,418,934	\$ (29,794)	\$ 1,533,116	\$ 1,533,116	\$ -
Federal Aid	43,613,061	120,644,209	77,031,148	46,489,647	46,489,647	-
Food Sales	41,141,127	3,820,365	(37,320,762)	40,465,734	40,465,734	-
Other Revenue	170,359	12,347	(158,012)	36,183	36,183	-
<b>Total Receipts</b>	<b>\$ 86,373,274</b>	<b>\$ 125,895,854</b>	<b>\$ 39,522,580</b>	<b>\$ 88,524,680</b>	<b>\$ 88,524,680</b>	<b>\$ -</b>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000
<b>Total Transfers In</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>
<b>Total Receipts and Transfers</b>	<b>\$ 88,173,274</b>	<b>\$ 127,695,854</b>	<b>\$ 39,522,580</b>	<b>\$ 88,524,680</b>	<b>\$ 90,324,680</b>	<b>\$ 1,800,000</b>
<b>Total Funds Available</b>	<b>\$ 94,400,662</b>	<b>\$ 133,923,242</b>	<b>\$ 39,522,580</b>	<b>\$ 94,749,795</b>	<b>\$ 139,581,261</b>	<b>\$ 44,831,466</b>
<b>EXPENDITURES:</b>						
Expenditures	\$ 88,175,547	\$ 85,324,846	\$ (2,850,702)	\$ 88,524,680	\$ 92,165,076	\$ 3,640,395
Food and Nutrition Services General Reserve	6,225,115	-	(6,225,115)	6,225,115	47,416,186	41,191,071
<b>Total Disbursements</b>	<b>\$ 94,400,662</b>	<b>\$ 85,324,846</b>	<b>\$ (9,075,817)</b>	<b>\$ 94,749,795</b>	<b>\$ 139,581,261</b>	<b>\$ 44,831,466</b>
Change in Inventory	\$ -	\$ 658,184	\$ 658,184	\$ -	\$ -	\$ -
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 49,256,581</b>	<b>\$ 47,940,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 1,840,395	\$ 1,840,395	\$ -	\$ -	\$ -
Inventory	-	2,057,604	2,057,604	-	-	-
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 45,358,581</b>	<b>\$ 45,358,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## ADULT &amp; COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ (557,874)	\$ (557,874)	\$ -	\$ -	\$ (388,512)	\$ (388,512)
<b>RECEIPTS:</b>						
State Aid	\$ 1,080,364	\$ 986,215	\$ (94,149)	\$ 1,338,875	\$ 1,338,875	\$ -
Federal Aid	2,597,654	2,597,654	-	2,343,490	2,343,490	-
Tuition and Fees	4,033,603	2,927,992	(1,105,611)	4,033,603	4,033,603	-
Other	102,771	8,748	(94,023)	78,752	78,752	-
<b>Total Receipts</b>	<b>\$ 7,814,391</b>	<b>\$ 6,520,608</b>	<b>\$ (1,293,783)</b>	<b>\$ 7,794,720</b>	<b>\$ 7,794,720</b>	<b>\$ -</b>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 1,535,709	\$ 1,535,709	\$ -	\$ 1,004,250	\$ 1,392,762	\$ 388,512
<b>Total Transfers In</b>	<b>\$ 1,535,709</b>	<b>\$ 1,535,709</b>	<b>\$ -</b>	<b>\$ 1,004,250</b>	<b>\$ 1,392,762</b>	<b>\$ 388,512</b>
<b>Total Receipts and Transfers</b>	<b>\$ 9,350,100</b>	<b>\$ 8,056,317</b>	<b>\$ (1,293,783)</b>	<b>\$ 8,798,970</b>	<b>\$ 9,187,482</b>	<b>\$ 388,512</b>
<b>Total Funds Available</b>	<b>\$ 8,792,226</b>	<b>\$ 7,498,443</b>	<b>\$ (1,293,783)</b>	<b>\$ 8,798,970</b>	<b>\$ 8,798,970</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>	<b>\$ 8,792,226</b>	<b>\$ 7,886,955</b>	<b>\$ (905,272)</b>	<b>\$ 8,798,970</b>	<b>\$ 8,798,970</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ (388,512)</b>	<b>\$ (388,512)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 49,611	\$ 49,611	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ (438,123)</b>	<b>\$ (438,123)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## GRANTS &amp; SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>						
Grants	\$ 20,024,167	\$ 20,024,167	\$ -	\$ -	\$ 27,229,012	\$ 27,229,012
Summer School	11,482,978	11,482,978	-	3,962,299	17,094,480	13,132,180
<b>Total Beginning Balance</b>	<b>\$ 31,507,145</b>	<b>\$ 31,507,145</b>	<b>\$ -</b>	<b>\$ 3,962,299</b>	<b>\$ 44,323,491</b>	<b>\$ 40,361,192</b>
<b>RECEIPTS:</b>						
<b>Grants</b>						
State Aid	\$ 16,737,267	\$ 4,043,808	\$ (12,693,459)	\$ 8,329,096	\$ 21,098,596	\$ 12,769,500
Federal Aid	106,254,742	69,609,617	(36,645,125)	37,738,582	81,435,355	43,696,774
Industry, Foundation, Other	1,005,822	930,367	(75,455)	-	206,454	206,454
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
<b>Summer School</b>						
State Aid	-	3,439,842	3,439,842	-	-	-
Tuition	2,407,100	2,070,093	(337,008)	2,291,000	2,291,000	-
Industry, Foundation, Other	20,000	9,658	(10,342)	10,000	10,000	-
<b>Total Receipts</b>	<b>\$ 132,424,931</b>	<b>\$ 80,103,385</b>	<b>\$ (52,321,546)</b>	<b>\$ 54,368,678</b>	<b>\$ 111,041,405</b>	<b>\$ 56,672,728</b>
<b>TRANSFERS IN:</b>						
School Operating Fund (Grants)	\$ 14,852,154	\$ 14,852,154	\$ -	\$ 13,096,815	\$ 13,096,815	\$ -
School Operating Fund (Summer School)	20,229,039	7,756,398	(12,472,641)	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	2,179,486	2,179,486	-	2,002,936	2,002,936	-
<b>Total Transfers In</b>	<b>\$ 37,260,679</b>	<b>\$ 24,788,038</b>	<b>\$ (12,472,641)</b>	<b>\$ 22,856,149</b>	<b>\$ 22,856,149</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 201,192,755</b>	<b>\$ 136,398,568</b>	<b>\$ (64,794,187)</b>	<b>\$ 81,187,126</b>	<b>\$ 178,221,046</b>	<b>\$ 97,033,920</b>
<b>EXPENDITURES:</b>						
Grants	\$ 161,053,638	\$ 84,410,587	\$ (76,643,051)	\$ 61,167,429	\$ 145,069,168	\$ 83,901,739
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	27,750,478	7,664,489	(20,085,989)	11,795,588	16,157,512	4,361,923
<b>Total Expenditures</b>	<b>\$ 194,804,116</b>	<b>\$ 92,075,076</b>	<b>\$ (102,729,039)</b>	<b>\$ 78,963,017</b>	<b>\$ 167,226,680</b>	<b>\$ 88,263,663</b>
<b>RESERVES:</b>						
Summer School Reserve	\$ 6,388,639	\$ -	\$ (6,388,639)	\$ 2,224,109	\$ 10,994,366	\$ 8,770,257
<b>Total Reserves</b>	<b>\$ 6,388,639</b>	<b>\$ -</b>	<b>\$ (6,388,639)</b>	<b>\$ 2,224,109</b>	<b>\$ 10,994,366</b>	<b>\$ 8,770,257</b>
<b>Total Disbursements</b>	<b>\$ 201,192,755</b>	<b>\$ 92,075,076</b>	<b>\$ (109,117,679)</b>	<b>\$ 81,187,126</b>	<b>\$ 178,221,046</b>	<b>\$ 97,033,920</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 44,323,491</b>	<b>\$ 44,323,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 1,741,198	\$ 1,741,198	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 42,582,293</b>	<b>\$ 42,582,293</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SCHOOL INSURANCE FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 43,078,094	\$ -	\$ 43,078,094	\$ 40,685,581	\$ (2,392,513)
Other Insurance Accrued Liability	7,158,641	7,158,641	-	7,158,641	7,312,982	154,341
Allocated Reserves	2,754,446	2,754,446	-	2,566,321	8,489,771	5,923,450
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 52,991,181</b>	<b>\$ 52,991,181</b>	<b>\$ -</b>	<b>\$ 52,803,056</b>	<b>\$ 56,488,334</b>	<b>\$ 3,685,278</b>
<b>RECEIPTS:</b>						
<b>Workers' Compensation</b>						
School Operating Fund	\$ 10,738,928	\$ 11,838,928	\$ 1,100,000	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-	324,284	324,284	-
<b>Other Insurance</b>						
School Operating Fund	6,008,127	8,508,127	2,500,000	6,283,127	6,283,127	-
Insurance Proceeds/ Rebates	200,000	92,282	(107,718)	-	-	-
<b>Total Receipts</b>	<b>\$ 17,271,339</b>	<b>\$ 20,763,621</b>	<b>\$ 3,492,282</b>	<b>\$ 17,346,339</b>	<b>\$ 17,346,339</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 70,262,520</b>	<b>\$ 73,754,801</b>	<b>\$ 3,492,282</b>	<b>\$ 70,149,395</b>	<b>\$ 73,834,673</b>	<b>\$ 3,685,278</b>
<b>EXPENDITURES:</b>						
Workers' Compensation Administration	\$ 714,099	\$ 747,522	\$ 33,423	\$ 823,379	\$ 842,342	\$ 18,963
Workers' Compensation Claims Paid	9,170,000	8,293,275	(876,725)	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,205,000	1,761,874	556,874	1,205,000	1,205,000	-
Other Insurance	6,370,365	6,463,797	93,432	6,637,030	6,654,169	17,139
General Reserves	2,566,321	-	(2,566,321)	2,077,250	7,964,599	5,887,349
<b>Total Expenditures</b>	<b>\$ 20,025,785</b>	<b>\$ 17,266,467</b>	<b>\$ (2,759,318)</b>	<b>\$ 19,912,660</b>	<b>\$ 25,836,110</b>	<b>\$ 5,923,450</b>
Net change in accrued liabilities-Workers' Comp	\$ -	\$ (2,392,513)	\$ (2,392,513)	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	154,341	154,341	-	-	-
<b>Net Change in Accrued Liability</b>	<b>\$ -</b>	<b>\$ (2,238,172)</b>	<b>\$ (2,238,172)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 50,236,735</b>	<b>\$ 56,488,334</b>	<b>\$ 6,251,599</b>	<b>\$ 50,236,735</b>	<b>\$ 47,998,563</b>	<b>\$ (2,238,172)</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 36,101	\$ 36,101	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ 50,236,735</b>	<b>\$ 56,452,233</b>	<b>\$ 6,215,498</b>	<b>\$ 50,236,735</b>	<b>\$ 47,998,563</b>	<b>\$ (2,238,172)</b>
<b>Restricted Reserves</b>						
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 40,685,581	\$ (2,392,513)	\$ 43,078,094	\$ 40,685,581	\$ (2,392,513)
Other Insurance Accrued Liability	7,158,641	7,312,982	154,341	7,158,641	7,312,982	154,341
Allocated Reserves	-	8,489,771	8,489,771	-	-	-
<b>Total Reserves</b>	<b>\$ 50,236,735</b>	<b>\$ 56,488,334</b>	<b>\$ 6,251,599</b>	<b>\$ 50,236,735</b>	<b>\$ 47,998,563</b>	<b>\$ (2,238,172)</b>

## SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 124,021,193	\$ 124,021,193	\$ -	\$ 121,681,881	\$ 94,447,151	\$ (27,234,730)
<b>RECEIPTS:</b>						
Employer Contributions	\$ 268,332,545	\$ 252,075,301	\$ (16,257,244)	\$ 278,804,309	\$ 278,804,309	\$ -
Employee Contributions	79,585,368	74,329,270	(5,256,098)	82,675,193	82,675,193	-
Retiree/Other Contributions	62,409,181	59,442,254	(2,966,927)	65,744,403	65,744,403	-
Interest Income	-	70,739	70,739	-	-	-
Rebates and Subsidies	48,601,981	51,854,680	3,252,699	49,299,642	49,299,642	-
<b>Subtotal</b>	<b>\$ 458,929,075</b>	<b>\$ 437,772,244</b>	<b>\$ (21,156,832)</b>	<b>\$ 476,523,547</b>	<b>\$ 476,523,547</b>	<b>\$ -</b>
Flexible Accounts Withholdings	\$ 10,166,924	\$ 11,890,429	\$ 1,723,505	\$ 11,000,000	\$ 11,000,000	\$ -
<b>Total Receipts</b>	<b>\$ 469,095,999</b>	<b>\$ 449,662,673</b>	<b>\$ (19,433,326)</b>	<b>\$ 487,523,547</b>	<b>\$ 487,523,547</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 593,117,192</b>	<b>\$ 573,683,866</b>	<b>\$ (19,433,326)</b>	<b>\$ 609,205,428</b>	<b>\$ 581,970,698</b>	<b>\$ (27,234,730)</b>
<b>EXPENDITURES/PAYMENTS:</b>						
Health Benefits Paid	\$ 367,636,102	\$ 371,336,643	\$ 3,700,541	\$ 396,318,586	\$ 396,318,586	\$ -
Premiums Paid	77,966,982	77,758,135	(208,847)	82,645,001	82,645,001	-
Claims Incurred but not Reported (IBNR)	22,442,987	25,450,000	3,007,013	23,005,974	26,012,987	3,007,013
IBNR Prior Year Credit	(21,880,000)	(21,880,000)	-	(22,442,987)	(25,450,000)	(3,007,013)
Health Administrative Expenses	15,111,448	14,845,650	(265,798)	15,743,179	15,912,322	169,144
<b>Subtotal</b>	<b>\$ 461,277,520</b>	<b>\$ 467,510,429</b>	<b>\$ 6,232,909</b>	<b>\$ 495,269,752</b>	<b>\$ 495,438,896</b>	<b>\$ 169,144</b>
Flexible Accounts Reimbursement	\$ 9,985,349	\$ 11,521,373	\$ 1,536,024	\$ 10,000,000	\$ 10,000,000	\$ -
FSA Administrative Expenses	172,443	204,913	32,470	182,790	182,790	-
<b>Subtotal</b>	<b>\$ 10,157,792</b>	<b>\$ 11,726,286</b>	<b>\$ 1,568,494</b>	<b>\$ 10,182,790</b>	<b>\$ 10,182,790</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 471,435,312</b>	<b>\$ 479,236,715</b>	<b>\$ 7,801,403</b>	<b>\$ 505,452,542</b>	<b>\$ 505,621,686</b>	<b>\$ 169,144</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 121,681,881</b>	<b>\$ 94,447,151</b>	<b>\$ (27,234,730)</b>	<b>\$ 103,752,886</b>	<b>\$ 76,349,012</b>	<b>\$ (27,403,873)</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 169,144	\$ 169,144	\$ -	\$ -	\$ -
Premium Stabilization Reserve	121,681,881	94,278,008	(27,403,873)	103,752,886	76,349,012	(27,403,873)
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>FY 2022 Revised</u>	<u>FY 2022 Actual</u>	<u>Variance</u>	<u>FY 2023 Approved</u>	<u>FY 2023 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 3,272,144,651	\$ 3,272,144,651	\$ -	\$ 3,510,804,335	\$ 3,025,775,831	\$ (485,028,503)
<b>RECEIPTS:</b>						
Contributions	\$ 163,392,614	\$ 161,144,124	\$ (2,248,490)	\$ 168,471,242	\$ 168,471,242	\$ -
Investment Income	300,600,004	(194,145,087)	(494,745,091)	322,450,000	322,450,000	-
<b>Total Receipts</b>	<u>\$ 463,992,618</u>	<u>\$ (33,000,963)</u>	<u>\$ (496,993,581)</u>	<u>\$ 490,921,242</u>	<u>\$ 490,921,242</u>	<u>\$ -</u>
<b>Total Funds Available</b>	\$ 3,736,137,269	\$ 3,239,143,688	\$ (496,993,581)	\$ 4,001,725,577	\$ 3,516,697,073	\$ (485,028,503)
<b>EXPENDITURES</b>	\$ 225,332,934	\$ 213,367,857	\$ (11,965,078)	\$ 234,792,898	\$ 234,893,402	\$ 100,504
<b>ENDING BALANCE, JUNE 30</b>	\$ 3,510,804,335	\$ 3,025,775,831	\$ (485,028,503)	\$ 3,766,932,679	\$ 3,281,803,672	\$ (485,129,007)
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 100,504	\$ 100,504	\$ -	\$ -	\$ -
<b>AVAILABLE ENDING BALANCE</b>	<u>\$ 3,510,804,335</u>	<u>\$ 3,025,675,327</u>	<u>\$ (485,129,007)</u>	<u>\$ 3,766,932,679</u>	<u>\$ 3,281,803,672</u>	<u>\$ (485,129,007)</u>

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

	<b><u>FY 2022 Revised</u></b>	<b><u>FY 2022 Actual</u></b>	<b><u>Variance</u></b>	<b><u>FY 2023 Approved</u></b>	<b><u>FY 2023 Revised</u></b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 208,374,626</b>	<b>\$ 208,374,626</b>	<b>\$ -</b>	<b>\$ 218,269,126</b>	<b>\$ 203,711,833</b>	<b>\$ (14,557,293)</b>
<b>REVENUE:</b>						
Employer Contributions	\$ 21,818,000	\$ 21,820,000	\$ 2,000	\$ 21,771,000	\$ 21,771,000	\$ -
Net Investment Income	5,000,000	(9,541,904)	(14,541,904)	5,000,000	5,000,000	-
<b>Total Revenue</b>	<b>\$ 26,818,000</b>	<b>\$ 12,278,096</b>	<b>\$ (14,539,904)</b>	<b>\$ 26,771,000</b>	<b>\$ 26,771,000</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 235,192,626</b>	<b>\$ 220,652,722</b>	<b>\$ (14,539,904)</b>	<b>\$ 245,040,126</b>	<b>\$ 230,482,833</b>	<b>\$ (14,557,293)</b>
<b>EXPENDITURES:</b>						
Benefits Paid	\$ 16,818,000	\$ 16,820,000	\$ 2,000	\$ 16,771,000	\$ 16,771,000	\$ -
Administrative Expenses	105,500	120,889	15,389	105,500	105,500	-
<b>Total Expenditures</b>	<b>\$ 16,923,500</b>	<b>\$ 16,940,889</b>	<b>\$ 17,389</b>	<b>\$ 16,876,500</b>	<b>\$ 16,876,500</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b><u>\$ 218,269,126</u></b>	<b><u>\$ 203,711,833</u></b>	<b><u>\$ (14,557,293)</u></b>	<b><u>\$ 228,163,626</u></b>	<b><u>\$ 213,606,333</u></b>	<b><u>\$ (14,557,293)</u></b>

**SUPPLEMENTAL APPROPRIATION RESOLUTION  
FY 2023**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2023 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	\$3,255,508,063	\$3,662,941,767	\$407,433,704
S31000	School Construction Operating Expenditures	\$203,814,043	\$665,600,128	\$461,786,085
S40000	School Food & Nutrition Services Operating Expenditures	\$94,749,795	\$139,581,261	\$44,831,466
S43000	School Adult & Community Education Operating Expenditures	\$8,682,078	\$8,798,970	\$116,892
S50000	School Grants & Self-Supporting Operating Expenditures	\$81,193,094	\$178,221,046	\$97,027,952
S60000	Public Schools Insurance Fund Operating Expenditures	\$19,912,660	\$25,836,110	\$5,923,450
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$609,205,428	\$581,970,698	(\$27,234,730)
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$234,792,898	\$234,893,402	\$100,504
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$16,876,500	\$16,876,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Final Budget Review, at a regular meeting held on September 1, 2022, at Luther Jackson Middle School, Falls Church, Virginia.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Beverly Madeja, Clerk  
County School Board of  
Fairfax County, Virginia

### FISCAL PLANNING RESOLUTION FY 2023

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2023 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$9,291,127	\$26,085,422	\$16,794,295
		S40000	Food and Nutrition	-	\$1,800,000	\$1,800,000
		S43000	School Adult & Community Education	\$1,004,250	\$1,392,762	\$388,512
		S50000	School Grants & Self Supporting	\$20,853,213	\$20,853,213	\$0
		C20000	Consolidated Debt Service	\$3,466,625	\$3,466,625	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Final Budget Review, at a regular meeting held on September 1, 2022, at Luther Jackson Middle School, Falls Church, Virginia.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Beverly Madeja, Clerk  
County School Board of  
Fairfax County, Virginia

**Grants Development Section  
Office of Budget Services**

**Quarterly Report - FY 2022**

**Date: June 30, 2022**

**Update for FY 2022 Grants**

The status of FY 2022 competitive grants, which are awarded based on the merit of a proposal rather than funded as a result of an established formula, are as follows:

- Competitive grants submitted: \$14.6 million (48 grants)
- Competitive grants awarded: \$3.5 million (36 grants)
- Competitive grants denied: \$0.3 million (2 grants)
- Competitive grants pending: \$10.5 million (10 grants)

The status of FY 2022 competitive grants awarded in collaboration with Educate Fairfax (formerly The Foundation for Fairfax County Public Schools) are as follows:

- Competitive grants submitted: \$1.0 million (8 grants)
- Competitive grants awarded: \$0.5 million (7 grants)
- Competitive grants denied: \$0.0 million (1 grant)
- Competitive grants pending: \$0.0 million (0 grants)

The status of FY 2022 entitlement grants (Title I – IV, National Board Certification Incentive Award, IDEA, Perkins CTE, and State Operated Programs), which are formula driven grants distributed through the state, are as follows:

- Entitlement grants submitted: \$78.6 million (10 grants)
- Entitlement grants awarded: \$38.2 million (8 grants)
- Entitlement grants pending: \$40.9 million (2 grants)

The status of FY 2022 federal pandemic relief grants (including ARP Act ESSER III, CRRSA Act ESSER II and GEER II, and ARP Act CSLFRF) are as follows:

- Federal stimulus grants submitted: \$231.2 million (14 grants)
- Federal stimulus grants awarded: \$226.9 million (13 grants)
- Federal stimulus grants pending: \$0.1 million (1 grant)

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