

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

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on Tuesday, December 7, 2021, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2021, and ending June 30, 2022, and Clerk for said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on January 25 at 10:00 a.m., at which meeting, 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 for the Board at (703) 324-3151, TTY 711 (Virginia Relay Center) to be placed on the Speakers List or may appear and be heard. As required by law, copies of the full text of proposed ordinances, plans and amendments, as applicable, as well as other documents relating to the aforementioned subjects, are on file and may be examined at the Office of the Clerk for the Board of Supervisors, Suite 552 of the Fairfax County Government Center, 12000 Government Center Parkway, Fairfax, Virginia.

Fairfax County 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 before the public hearing. Assistive listening devices are available at the meeting.

The following summarizes the proposed amendments to the FY 2022 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. The entire *FY 2022 Mid-Year Review* package, which includes these adjustments, was presented to the Board of Supervisors on December 7, 2021, and is available for public inspection online at <http://www.fairfaxcounty.gov/budget/fy-2022-mid-year-review>.

Current *FY 2022 Revised Budget Plan*

Total Expenditures - All Funds	\$12,154,255,238
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Proposed Changes:

General Fund *	\$5,453,193
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Other Funds	\$48,757,492
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• Capital Construction	\$12,670,796
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• Federal/State Grants	35,870,358
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• All Other Funds	216,338
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School Funds	\$253,345,929
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• School Operating	\$11,792,125
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Total Expenditures in All Funds	\$12,461,811,852
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<i>Increase from FY 2022 Current Budget Plan</i>	<i>\$307,556,614</i>
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* As a result of these adjustments, the FY 2022 available General Fund balance is \$6,534,174. There are no FY 2022 Mid-Year Consideration Items as of December 6, 2021.



County of Fairfax, Virginia

MEMORANDUM

Attachment B

DATE: December 6, 2021

TO: Board of Supervisors

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

SUBJECT: FY 2022 Mid-Year Review

Attached for your review and consideration is the *FY 2022 Mid-Year Review*, including Supplemental Appropriation Resolution AS 22200 and Amendment to the Fiscal Planning Resolution AS 22902. The Mid-Year Review includes recommended funding adjustments and the following attachments for your information.

- Attachment I - A General Fund Statement reflecting adjustments included in the Mid-Year Review. Also attached is a statement of Expenditures by Fund, Summary of All Funds.
- Attachment II - A Summary of General Fund Revenue reflecting an increase of \$17.78 million over the revenue estimates included in the *FY 2021 Carryover Review*.
- Attachment III - A detail of major expenditure changes in Appropriated and Non-Appropriated Other Funds. Expenditure changes, excluding audit adjustments, in all Appropriated Other Funds and excluding Schools, the General Fund, and the Federal/State Grant Fund, total a net increase of \$12.89 million. Expenditures in Non-Appropriated Other Funds are unchanged.
- Attachment IV - Fund 50000, Federal/State Grants, detailing grant appropriation adjustments for a total net increase of \$35.87 million.
- Attachment V - Supplemental Appropriation Resolution (SAR) AS 22200 and Amendment to the Fiscal Planning Resolution (FPR) AS 22902.
- Attachment VI - FY 2021 Audit Package including final adjustments to FY 2021 and the FY 2022 impact.
- Attachment VII - Fairfax County Public Schools (FCPS) Midyear Review

As the Board is aware, the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2022 Mid-Year Review* will be scheduled for January 25, 2022, with Board action on the package taking place following the public hearing on the same day.

Office of the County Executive
12000 Government Center Parkway, Suite 552
Fairfax, VA 22035-0066
703-324-2531, TTY 711, Fax 703-324-3956
www.fairfaxcounty.gov

The County Executive recommended the addition of the Mid-Year Review in FY 2021 as a supplement to the other quarterly budgetary reviews to provide a third opportunity to right-size the budget during the fiscal year based on the ever-changing impacts of the global COVID-19 pandemic. This additional review has been continued in FY 2022 to allow adjustments based on revenue trends, the receipt of additional stimulus and grant funds, and expenditure requirements. It should be noted that the Schools Midyear Review was released on December 2, 2021, with action by the School Board scheduled for December 16, 2021. School Board action will be included in final motions when the Board of Supervisors takes action on the *FY 2022 Mid-Year Review* on January 25, 2022.

The following is a summary of General Fund adjustments included in the *FY 2022 Mid-Year Review*.

Summary of Mid-Year Adjustments

	General Fund	Coronavirus Relief Funds
<u>Previous Balances</u>		
FY 2021 Audit Adjustments	\$4,892,892	\$3,390,981
	\$4,892,892	\$3,390,981
<i>Net Available:</i>	\$4,892,892	\$3,390,981
<u>FY 2022 Mid-Year Adjustments</u>		
<u>Revenue/Expenditure Adjustments</u>		
Revenue Adjustments	\$17,775,108	--
Warehouse Operations	(380,200)	--
Prevailing Wage Ordinance and PLA Project Development	(300,000)	--
Hypothermia Program	(942,297)	--
Office of the Police Civilian Review Panel	(166,582)	--
Additional Positions for Tax Relief Program	(273,133)	--
Response to Behavioral Health Crisis Calls – Co-Responder Model	0	--
Construction Escalation Reserve	(5,000,000)	--
Lake Anne Studies	(250,000)	--
Bicycle and Pedestrian Access	(5,000,000)	--
Accrued Liability Adjustment	(1,642,000)	--
Adjustment to Carryforward of Coronavirus Relief Funds	--	(\$3,390,981)
	\$3,820,896	(\$3,390,981)
<u>Required Reserve Adjustments</u>		
Revenue Stabilization Reserve	(\$1,089,808)	--
Managed Reserve	(871,846)	--
Economic Opportunity Reserve	(217,960)	--
	(\$2,179,614)	--
<i>Net Mid-Year Adjustments:</i>	\$1,641,282	(\$3,390,981)
<i>Net Available:</i>	\$6,534,174	\$0

The *FY 2022 Mid-Year Review* includes a limited number of adjustments, which are supported by a recommended \$17.78 million increase in General Fund revenues to reflect current trends. An increase of \$4.89 million to the FY 2022 General Fund beginning balance is also included as a result of FY 2021 audit adjustments. An audit adjustment related to the County's Coronavirus Relief Funds (CRF) also results in an adjustment to reconcile the carryforward of those funds. Additional details on all of these adjustments are included in this package.

As noted earlier, FY 2022 revenues are recommended to be increased by \$17.78 million as part of this package. Increases are recommended in a number of categories, with the largest increase of \$8.8 million in Personal Property Tax which has benefited from a higher-than-expected vehicle levy. Sales Tax revenue is recommended to increase by \$8.7 million, based on robust year-to-date collections. BPOL (Business, Professional and Occupational License) Tax revenue is increased by \$6.4 million due to strong economic growth in calendar year 2021. FY 2022 BPOL receipts are based on economic activity during CY 2021. Other categories recommended to be increased include the Transient Occupancy Tax, reflecting the hotel industry's gradual recovery from the pandemic, and Recordation Taxes and Deed of Conveyance Taxes which have continued to benefit from the strong real estate market and low mortgage interest rates.

Partially offsetting these revenue increases are recommended decreases in several revenue categories that are recovering more slowly than expected from depressed pandemic levels. The largest is a \$4.1 million decrease in School-Age Child Care (SACC) fee revenue due to COVID-related capacity constraints and fee scale adjustments. Many other revenue categories such as Parking Violation fines and fees associated with other County services are still depressed compared to the pre-pandemic FY 2019 levels. More information on revenue adjustments is included in the Summary of General Fund Revenue (Attachment II) included later in this package.

A limited number of adjustments have been included in this package to address FY 2022 spending and reserve requirements. These adjustments are detailed in the Summary of Administrative Adjustments below, and include the following:

- As an initial step toward meeting the Board's directive to identify new funding for pedestrian and bicycle infrastructure, \$5.00 million is included to expedite efforts to make one-time investments that will have long-term, meaningful impacts on accessibility and safety in the community.
- An increase of \$5.00 million is included to support construction project cost escalation, including cost increases 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.
- Based on an actuarial analysis that was performed by an outside actuary to estimate the ultimate value of losses for which the County is liable, an increase of \$1.64 million is included for accrued liability adjustments. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for risks such as including Workers Compensation claims that are self-insured.
- Due to the continued impacts of the COVID-19 pandemic, increased costs of \$0.94 million are anticipated in the Hypothermia Program.
- One-time funding in the amount of \$0.38 million is required to support the opening of Unit A of the Morrisette Warehouse, one of two warehouse units located at the Morrisette Warehouse Complex in West Springfield that will support the needs of multiple County agencies.
- Funding of \$0.30 million will support the implementation of the new Prevailing Wage Ordinance and the Project Labor Agreement (PLA) pilot project that are expected to be approved by the Board of Supervisors in 2022.
- Funding of \$0.25 million is included for visioning and master planning efforts to support the long-term sustainable development planning for Lake Anne.

It should be noted that this package includes the addition of 32 new positions. Of these, 26 will support Phase 1 of the Co-Responder Model for responding to and de-escalating behavioral health crises, as

discussed at the September 28, 2021, Public Safety Committee Meeting. These positions will initially be supported by American Recovery Plan Act (ARPA) funding in FY 2022, with full-year funding required in FY 2023. An increase of 5 positions in the Department of Tax Administration will support the anticipated expansion of the Tax Relief Program, which is expected to result in an increase of approximately 2,500 applications per year. Finally, 1 position is included to support the Office of the Police Civilian Review Panel, which is established as a new agency as part of this package.

As a result of these adjustments, a Mid-Year balance of \$6.53 million is available for Board consideration.

Audit Adjustments

As a result of the FY 2021 Comprehensive Annual Audit, a number of adjustments to revenues and expenditures are necessary to reflect Generally Accepted Accounting Principles (GAAP) requirements. Revenue and expenditure adjustments result in the net increase of \$4,892,892 to the FY 2022 beginning General Fund balance mentioned above.

In addition, several other adjustments to various funds are required, including Fairfax County Redevelopment Housing Authority Funds. All of these audit adjustments will be reflected in the FY 2021 Annual Comprehensive Financial Report (ACFR). Details of these audit adjustments are included in Attachment VI. It should be noted that no County funds require a supplemental appropriation based on audit adjustments to reflect proper accounting treatments.

Summary of Administrative Adjustments

The following General Fund adjustments are made as part of the *FY 2022 Mid-Year Review*. A discussion of revenue adjustments is included in the Summary of General Fund Revenue, Attachment II.

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

Warehouse Operations

NON-RECURRING

Agency 12, Department of Procurement and Material Management	FY 2022 Expenditure	<u>\$380,200</u>
	Net Cost	\$380,200

One-time funding in the amount of \$380,200 is required to support the opening of Unit A of the Morrisette Warehouse in FY 2022. Of this amount, \$270,500 is for storage and material handling equipment, \$100,000 is for IT and security upgrades, and \$9,700 is for safety and shop preparedness supplies.

The County recently 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.

Prevailing Wage Ordinance and PLA Project Development

NON-RECURRING

Agency 26, Capital Facilities	FY 2022 Expenditure	<u>\$300,000</u>
	Net Cost	\$300,000

Funding of \$300,000 is included in Agency 26, Capital Facilities, to hire a consultant to support the implementation of the new Prevailing Wage Ordinance and the Project Labor Agreement (PLA) pilot project that are expected to be approved by the Board of Supervisors in 2022. The Ordinance is expected

to impact all County construction projects over \$250,000 and will require additional contract monitoring to ensure prevailing wage determinations made by the Virginia Department of Labor and Industry are adhered to. The consultant will help establish the program, develop compliance criteria, and assist in required contract language updates. Similar support from the consultant is also required to develop the PLA pilot project program and contract terms.

Hypothermia Program

Agency 38, Housing and Community Development

NON-RECURRING	
FY 2022 Expenditure	<u>\$942,297</u>
Net Cost	\$942,297

One-time funding in the amount of \$942,297 is required to support the Hypothermia Program in FY 2022. Of this amount, \$822,297 is included for non-profit support and \$120,000 is included for cleaning and laundry services.

In previous fiscal years, the Hypothermia Program was run primarily through volunteers and donated space, requiring minimal paid staff support. As a result of the continued impacts of the COVID-19 pandemic, new and larger spaces are necessary to maintain social distancing requirements. Therefore, greater program oversight is needed requiring increased non-profit provider support.

Office of the Police Civilian Review Panel

Agency 43, Office of the Police Civilian Review Panel
Agency 89, Employee Benefits

RECURRING	
FY 2022 Expenditure	\$118,324
FY 2022 Expenditure	<u>\$48,258</u>
Net Cost	\$166,582

Agency 43, Office of the Police Civilian Review Panel
Agency 89, Employee Benefits

FY 2023 Expenditure	\$236,648
FY 2023 Expenditure	<u>\$96,516</u>
Net Cost	\$333,164

Funding of \$166,582, including \$118,324 and 1/1.0 FTE new position in Agency 43, Office of the Police Civilian Review Panel, and \$48,258 in Agency 89, Employee Benefits, is required to support the Executive Director of the Panel. This funding supports partial-year salary for the already established Executive Director position as well as a newly requested support position and operating costs for the new agency. The Office of the Police Civilian Review Panel was established based on the recommendation made by the Police Civilian Review Panel, Independent Police Auditor, and the Board of Supervisors to maintain impartiality of review and oversight.

The nine-member Fairfax County Police Civilian Review Panel was established by the Board of Supervisors on December 6, 2016, in response to recommendations from the Ad-Hoc Police Practices Review Commission. The Panel reviews completed Fairfax County Police Department investigations into complaints containing allegations of abuse of authority or serious misconduct to ensure accuracy, completeness, thoroughness, objectivity, and impartiality. The Panel is appointed by, and reports directly to, the Board of Supervisors and is governed both by the bylaws approved by the Board of Supervisors and a code of ethics adopted by the Panel.

Based on the recommended FY 2022 adjustments, funding of \$333,164, including \$236,648 in Agency 43, Office of the Police Civilian Review Panel, and \$96,516 in Agency 89, Employee Benefits, will be required in FY 2023 to support the full-year costs. Any additional costs will be included in a future budget process.

Additional Positions for Tax Relief Program

		RECURRING
Agency 57, Tax Administration	FY 2022 Expenditure	\$180,048
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$93,085</u>
	Net Cost	\$273,133
	FY 2023 Expenditure	\$360,096
	FY 2023 Expenditure	<u>\$186,170</u>
	Net Cost	\$546,266

Funding of \$273,133, including \$180,048 and 5/5.0 FTE new positions in Agency 57, Tax Administration, and \$93,085 in Agency 89, Employee Benefits, is required to address workload requirements associated with an expansion of the Tax Relief Program. The funding supports partial-year salary and operating costs for the new positions.

The Board of Supervisors is expected to pass an ordinance modifying the requirements for tax relief and adding a deferral option. The initial changes are expected to be effective as of January 1, 2022. As a result, the annual volume of applications is expected to increase by approximately 2,500. The additional staff includes a Management Analyst II (S24) to coordinate the increased workload and also manage high growth in the disabled veterans' tax relief program; a Communication Specialist II (S24) to support DTA's communication outreach for Tax Relief and to coordinate other departmental communication needs, and three Tax Specialist I (S20) positions to cover the additional workload.

Based on the recommended FY 2022 adjustments, funding of \$546,266, including \$360,096 in Agency 57, Tax Administration, and \$186,170 in Agency 89, Employee Benefits, will be used to support the full-year costs in FY 2023.

Response to Behavioral Health Crisis Calls - Co-Responder Model

		RECURRING
Agency 90, Police Department	FY 2022 Expenditure	\$0
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2022 General Fund Transfer	\$0
Agency 89, Employee Benefits	FY 2022 Expenditure	<u>\$0</u>
	Net Cost	\$0
Agency 90, Police Department	FY 2023 Expenditure	\$1,219,129
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2023 General Fund Transfer	\$1,458,314
Agency 89, Employee Benefits	FY 2023 Expenditure	<u>\$1,098,578</u>
	Net Cost	\$3,776,021

An increase of 26/26.0 FTE new positions is required to support Phase 1 of the Co-Responder Model, including 9/9.0 FTE positions in Agency 90, Police Department (PD), and 17/17.0 FTE positions in Fund 40040, Fairfax-Falls Church Community Services Board (CSB). The program will be supported by American Recovery Plan Act (ARPA) funding in FY 2022, and full-year funding of \$3,776,021 will be required in FY 2023.

In the spring of 2021, the CSB, PD and the Department of Public Safety Communications (DPSC) collaborated to implement an exploratory "micropilot" to learn about logistical and operational considerations for launching a primary response Co-Responder program in Fairfax County. During this micropilot, a CSB Crisis Intervention Specialist and Crisis Intervention Team (CIT) trained police officer were paired to respond to 911 calls that were related to behavioral health issues. In addition to the co-responder team, a CSB Crisis Intervention Specialist was deployed to DPSC to serve as a "Behavioral Health Liaison" (BHL). The BHL provided DPSC staff with behavioral health resources and researched calls to assist the Co-Response team.

This initial effort demonstrated that this approach was effective in responding to and de-escalating behavioral health crises. Approximately half of the calls were de-escalated in the field, and 40 percent were diverted from potential arrest or hospitalization. Most responses involved mental health and/or substance related issues, and a few responses involved domestic dispute, cognitive impairment, or intellectual/developmental disability. Sixty-three percent of responses were in residential locations and the remaining calls were in commercial or public spaces. While most responses involved adults, 10 percent were related to youth. The Fire and Rescue Department (FRD) was dispatched separately, as needed, and could also request the team as needed. Based on the success of the program, staff began exploring ways to resource a Co-Responder program beyond the initial micropilot.

Based on discussion at the September 28, 2021, Public Safety Committee Meeting, the County will move forward with establishing a permanent response model. Phase 1 of the Co-Responder model, to be implemented in January of FY 2022, will initially be funded using ARPA dollars. Phase I will allow Co-Responder response 7 days a week for 14-16 hours of coverage per day. Future phases are currently being explored in order to provide 24-hour coverage.

Construction Escalation Reserve

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	\$2,500,000
Fund 30070, Public Safety Construction	FY 2022 General Fund Transfer	<u>\$2,500,000</u>
	Net Cost	\$5,000,000

The General Fund transfers to Fund 30010, General Construction and Contributions, and Fund 30070, Public Safety Construction, are increased \$2,500,000 each for a total of \$5,000,000 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' updated requirements of the Sustainable Development Policy and the Operational Energy Strategy. In addition, there may be impacts associated with the potential passage of a local ordinance requiring payment of prevailing wages on projects over \$250,000.

Lake Anne Studies

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2022 General Fund Transfer	<u>\$250,000</u>
	Net Cost	\$250,000

The General Fund transfer to Fund 30010, General Construction and Contributions, is increased by \$250,000 to support studies associated with potential development for Lake Anne. Funding was previously approved to support a structural engineer to survey Lake Anne Village Center and complete an assessment of condominium buildings. Additional funding is required for the visioning and master planning efforts to support the long-term sustainable development planning for Lake Anne.

Bicycle and Pedestrian Access

		NON-RECURRING
Fund 30050, Transportation Improvements	FY 2022 General Fund Transfer	<u>\$5,000,000</u>
	Net Cost	\$5,000,000

The General Fund transfer to Fund 30050, Transportation Improvements, is increased by \$5,000,000 to begin 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. Staff is currently working to compile a list of previously identified and currently unfunded pedestrian and bicycle projects, recommend criteria for immediate evaluation of projects, and identify additional potential funding options for implementation. Per the Board's directive, new funding for this program is targeted at \$100 million over approximately six years through FY 2027. This initial funding will provide a "down payment" towards meeting the County's active transportation needs.

Accrued Liability Adjustment

Fund 60000, County Insurance

NON-RECURRING	
FY 2022 General Fund Transfer	<u>\$1,642,000</u>
Net Cost	\$1,642,000

The General Fund transfer to Fund 60000, County Insurance, is increased by \$1,642,000 for accrued liability adjustments. An actuarial analysis was performed after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured. The actuarial analysis estimates the ultimate value both for those cases where claims have already been reported as well as for those claims and future loss payments that could occur, or that have been incurred but not yet reported.

CARES Coronavirus Relief Fund

Agency 87, Unclassified Administrative Expenses

NON-RECURRING	
FY 2022 Expenditure	<u>\$3,390,981</u>
Net Cost	\$3,390,981

An increase of \$3,390,981 is required to update the carryover appropriation of stimulus fund balances in Agency 87, Unclassified Administrative Expenses – CARES Act Coronavirus Relief Fund (CRF). The County received over \$200 million in stimulus funds from the CARES CRF to support the County's response to the pandemic. As of October, FY 2022 expenditures totaling \$8,549,550 million had been identified to be charged against the CRF funds, and the appropriation of the balance of \$10,818,727 was included in the *FY 2021 Carryover Review*. As a result of County staff reviewing FY 2021 expenses to maximize all available federal funding streams, an additional \$3.4 million was shifted from the CRF funds. As a result, the carryforward amount is increased by a commensurate amount. As this adjustment reflects only the carryforward treatment of FY 2021 balances, there is no net impact to the General Fund.

Reserve Adjustments

Fund 10010, Revenue Stabilization

Fund 10015, Economic Opportunity Reserve

NON-RECURRING	
FY 2022 General Fund Transfer	\$1,089,808
FY 2022 General Fund Transfer	<u>\$217,960</u>
Net Cost	\$1,307,768

The transfers from the General Fund to Fund 10010, Revenue Stabilization, and Fund 10015, Economic Opportunity Reserve, are increased by a total of \$1,307,768 based on revised FY 2022 Total General Fund Disbursement levels. This is consistent with the County's reserve policy. The Revenue Stabilization Reserve, Managed Reserve and Economic Opportunity Reserve are fully funded at their new target levels.

Summary

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

- Board approval of the funding and audit adjustments contained in this package which result in a General Fund Available Balance of \$6.53 million and an increase of \$12.89 million in Appropriated Other Funds expenditures excluding Federal and State Grants, audit adjustments and Schools' funds. Details regarding adjustments for School funds as requested by the Fairfax County Public Schools are provided in the Schools' Recommended *FY 2022 Mid-Year Review* package (Attachment VII).
 - Supplemental Appropriation Resolution AS 22200
 - Amendment to Fiscal Planning Resolution AS 22902
- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grants, totaling an increase of \$35.87 million.

FY 2022 Mid-Year Review
Attachment I – Schedules

FY 2022 MID-YEAR FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$450,483,673	\$182,576,859	\$490,597,395	\$490,597,395	\$0	0.00%
Revenue ¹						
Real Property Taxes	\$3,006,833,157	\$3,047,959,917	\$3,047,959,917	\$3,047,959,917	\$0	0.00%
Personal Property Taxes ²	431,079,622	442,806,499	442,806,499	451,652,323	8,845,824	2.00%
General Other Local Taxes	549,104,239	525,807,944	525,807,944	545,966,336	20,158,392	3.83%
Permit, Fees & Regulatory Licenses	57,076,113	52,439,181	52,439,181	50,782,784	(1,656,397)	(3.16%)
Fines & Forfeitures	5,477,214	8,727,970	8,727,970	6,913,687	(1,814,283)	(20.79%)
Revenue from Use of Money & Property	24,776,135	14,973,158	14,973,158	14,597,536	(375,622)	(2.51%)
Charges for Services	33,695,016	57,104,738	57,519,973	50,885,981	(6,633,992)	(11.53%)
Revenue from the Commonwealth ²	308,776,179	312,963,571	313,696,177	313,696,177	0	0.00%
Revenue from the Federal Government	156,499,874	40,015,038	40,733,909	40,733,909	0	0.00%
Recovered Costs/Other Revenue	18,312,162	15,526,944	15,526,944	14,778,130	(748,814)	(4.82%)
Total Revenue	\$4,591,629,711	\$4,518,324,960	\$4,520,191,672	\$4,537,966,780	\$17,775,108	0.39%
Transfers In						
Fund 40030 Cable Communications	\$2,411,781	\$2,704,481	\$2,704,481	\$2,704,481	\$0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	15,000,000	15,000,000	0	0.00%
Fund 40080 Integrated Pest Management	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$8,707,781	\$9,000,481	\$24,000,481	\$24,000,481	\$0	0.00%
Total Available	\$5,050,821,165	\$4,709,902,300	\$5,034,789,548	\$5,052,564,656	\$17,775,108	0.35%
Direct Expenditures ¹						
Personnel Services	\$884,112,034	\$928,006,180	\$940,937,378	\$941,210,750	\$273,372	0.03%
Operating Expenses	420,880,189	353,349,630	534,916,429	539,954,907	5,038,478	0.94%
Recovered Costs	(32,584,049)	(35,235,529)	(35,297,306)	(35,297,306)	0	0.00%
Capital Equipment	5,083,216	581,600	3,242,191	3,242,191	0	0.00%
Fringe Benefits	377,819,714	408,314,455	410,531,592	410,672,935	141,343	0.03%
Total Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,859,783,477	\$5,453,193	0.29%
Transfers Out						
Fund S10000 School Operating	\$2,143,322,211	\$2,172,661,166	\$2,172,661,166	\$2,172,661,166	\$0	0.00%
Fund S31000 School Construction	13,100,000	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization ³	3,955,212	0	6,862,788	7,952,596	1,089,808	15.88%

FY 2022 MID-YEAR FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (continued)						
Fund 10015 Economic Opportunity Reserve ³	14,050,131	0	478,779	696,739	217,960	45.52%
Fund 10020 Community Funding Pool	12,283,724	12,283,724	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	\$15,266,749	\$14,492,449	\$15,177,449	\$15,177,449	\$0	0.00%
Fund 10040 Information Technology	16,144,000	0	20,611,200	20,611,200	0	0.00%
Fund 20000 County Debt Service	131,040,472	131,317,132	131,317,132	131,317,132	0	0.00%
Fund 20001 School Debt Service	198,182,333	197,118,522	197,118,522	197,118,522	0	0.00%
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	23,469,189	16,579,278	49,941,229	52,691,229	2,750,000	5.51%
Fund 30015 Environmental and Energy Program	9,116,615	1,298,767	19,498,767	19,498,767	0	0.00%
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	0	19,906,318	19,906,318	0	0.00%
Fund 30050 Transportation Improvements	0	0	0	5,000,000	5,000,000	-
Fund 30060 Pedestrian Walkway Improvements	3,018,555	800,000	800,000	800,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	0	2,500,000	2,500,000	-
Fund 30300 Affordable Housing Development and Investment	0	0	5,000,000	5,000,000	0	0.00%
Fund 40000 County Transit Systems	40,633,472	40,633,472	40,633,472	40,633,472	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	147,216,019	148,691,446	150,158,878	150,158,878	0	0.00%
Fund 40045 Early Childhood Birth to 5	32,611,229	32,619,636	32,667,557	32,667,557	0	0.00%
Fund 40090 E-911	220,145	6,400,398	6,623,874	6,623,874	0	0.00%
Fund 40330 Elderly Housing Programs	1,893,531	1,888,604	1,890,758	1,890,758	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	24,302,085	24,308,191	24,318,961	25,960,961	1,642,000	6.75%
Fund 60020 Document Services Division	3,965,515	3,941,831	3,965,525	3,965,525	0	0.00%
Fund 60030 Technology Infrastructure Services	58,132	0	2,059,235	2,059,235	0	0.00%
Fund 73030 OPEB Trust	4,490,000	5,000,000	5,000,000	5,000,000	0	0.00%
Fund 80000 Park Revenue and Operating Fund	1,706,529	0	2,283,737	2,283,737	0	0.00%
Fund 81000 FCRHA General Operating	3,226,872	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	941,493	791,411	808,641	808,641	0	0.00%
Total Transfers Out	\$2,904,912,666	\$2,872,309,105	\$2,983,550,790	\$2,996,750,558	\$13,199,768	0.44%
Total Disbursements	\$4,560,223,770	\$4,527,325,441	\$4,837,881,074	\$4,856,534,035	\$18,652,961	0.39%
Total Ending Balance	\$490,597,395	\$182,576,859	\$196,908,474	\$196,030,621	(\$877,853)	(0.45%)
Less:						
Managed Reserve ³	\$182,576,859	\$182,576,859	\$188,624,601	\$189,496,447	\$871,846	0.46%
CARES Coronavirus Relief Fund Balance ^{1,4}	10,818,727	0	0	0	0	-
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance ⁴	111,447,319	0	0	0	0	-
FY 2021 Audit Adjustments ¹	8,283,873	0	8,283,873	0	(8,283,873)	(100.00%)
Total Available	\$177,470,617	\$0	\$0	\$6,534,174	\$6,534,174	-

FY 2022 MID-YEAR FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2021 revenues are increased \$3,355,681.46 and FY 2021 expenditures are decreased \$4,928,192.62 to reflect audit adjustments as will be included in the FY 2021 Annual Comprehensive Financial Report (ACFR). As a result, the *FY 2022 Revised Budget Plan* Beginning Balance reflects a net increase of \$8,283,873. This balance reflects \$4,892,892 in the General Fund and \$3,390,981 in the CARES Coronavirus Relief Fund balance. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

² 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.

³ The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2022.

⁴ Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

FY 2022 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,226,549	\$5,569,932	\$5,623,432	\$5,623,432	\$0	0.00%
02 Office of the County Executive	5,816,147	6,444,013	8,421,765	8,421,765	0	0.00%
03 Department of Clerk Services	1,752,481	1,832,445	1,908,353	1,908,353	0	0.00%
06 Department of Finance	8,883,263	9,199,096	9,255,596	9,255,596	0	0.00%
11 Department of Human Resources	8,044,365	8,758,003	9,527,593	9,527,593	0	0.00%
12 Department of Procurement and Material Management	7,168,511	7,629,840	8,764,317	9,144,517	380,200	4.34%
13 Office of Public Affairs	1,683,813	1,808,863	1,948,346	1,948,346	0	0.00%
15 Office of Elections	7,159,771	5,174,595	6,039,328	6,039,328	0	0.00%
17 Office of the County Attorney	7,787,013	8,311,656	9,495,293	9,495,293	0	0.00%
20 Department of Management and Budget	5,412,331	5,585,361	6,865,406	6,865,406	0	0.00%
37 Office of the Financial and Program Auditor	251,983	417,685	439,685	439,685	0	0.00%
41 Civil Service Commission	390,430	472,756	476,756	476,756	0	0.00%
42 Office of the Independent Police Auditor	363,805	331,153	333,153	333,153	0	0.00%
43 Office of the Police Civilian Review Panel	0	0	0	118,324	118,324	--
57 Department of Tax Administration	26,295,231	28,152,495	29,190,439	29,370,487	180,048	0.62%
70 Department of Information Technology	37,360,416	38,248,362	38,889,948	38,889,948	0	0.00%
Total Legislative-Executive Functions / Central Services	\$123,596,109	\$127,936,255	\$137,179,410	\$137,857,982	\$678,572	0.49%
Judicial Administration						
80 Circuit Court and Records	\$12,221,075	\$12,786,917	\$13,206,946	\$13,206,946	\$0	0.00%
82 Office of the Commonwealth's Attorney	5,133,836	8,022,126	9,185,146	9,185,146	0	0.00%
85 General District Court	3,817,228	5,121,248	5,215,764	5,215,764	0	0.00%
91 Office of the Sheriff	19,954,530	20,798,710	22,209,422	22,209,422	0	0.00%
Total Judicial Administration	\$41,126,669	\$46,729,001	\$49,817,278	\$49,817,278	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$767,461	\$766,580	\$773,637	\$773,637	\$0	0.00%
31 Land Development Services	13,755,122	14,868,781	15,313,664	15,313,664	0	0.00%
81 Juvenile and Domestic Relations District Court	23,999,362	25,895,668	26,358,501	26,358,501	0	0.00%
90 Police Department	212,516,529	220,828,958	226,359,861	226,359,861	0	0.00%
91 Office of the Sheriff	45,174,538	51,449,508	52,917,564	52,917,564	0	0.00%
92 Fire and Rescue Department	217,324,258	219,846,455	226,620,517	226,620,517	0	0.00%
93 Department of Emergency Management and Security	1,648,173	2,204,240	7,502,444	7,502,444	0	0.00%
96 Department of Animal Sheltering	2,524,182	2,770,499	2,861,378	2,861,378	0	0.00%
97 Department of Code Compliance	4,297,006	4,834,330	4,883,721	4,883,721	0	0.00%
Total Public Safety	\$522,006,631	\$543,465,019	\$563,591,287	\$563,591,287	\$0	0.00%

FY 2022 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$58,170,422	\$61,452,985	\$63,708,900	\$63,708,900	\$0	0.00%
25 Business Planning and Support	722,543	1,017,779	1,208,555	1,208,555	0	0.00%
26 Office of Capital Facilities	13,501,009	15,648,762	16,157,019	16,457,019	300,000	1.86%
87 Unclassified Administrative Expenses	4,143,631	3,948,694	4,115,272	4,115,272	0	0.00%
Total Public Works	\$76,537,605	\$82,068,220	\$85,189,746	\$85,489,746	\$300,000	0.35%
Health and Welfare						
67 Department of Family Services	\$134,411,533	\$147,732,466	\$150,712,006	\$150,712,006	\$0	0.00%
71 Health Department	47,868,459	72,619,720	77,712,498	77,712,498	0	0.00%
77 Office of Strategy Management for Health and Human Services	2,550,601	3,400,338	0	0	0	--
79 Department of Neighborhood and Community Services	68,207,310	86,396,468	93,814,239	93,814,239	0	0.00%
Total Health and Welfare	\$253,037,903	\$310,148,992	\$322,238,743	\$322,238,743	\$0	0.00%
Parks and Libraries						
51 Fairfax County Park Authority	\$26,269,049	\$27,796,201	\$28,321,073	\$28,321,073	\$0	0.00%
52 Fairfax County Public Library	28,304,597	30,588,934	31,532,926	31,532,926	0	0.00%
Total Parks and Libraries	\$54,573,646	\$58,385,135	\$59,853,999	\$59,853,999	\$0	0.00%
Community Development						
16 Economic Development Authority	\$8,865,843	\$8,882,016	\$9,070,016	\$9,070,016	\$0	0.00%
30 Department of Economic Initiatives	1,053,315	1,408,919	1,907,195	1,907,195	0	0.00%
31 Land Development Services	14,976,089	16,398,686	17,112,791	17,112,791	0	0.00%
35 Department of Planning and Development	12,649,449	13,727,895	14,925,890	14,925,890	0	0.00%
38 Department of Housing and Community Development	26,374,675	25,249,134	26,150,648	27,092,945	942,297	3.60%
39 Office of Human Rights and Equity Programs	1,466,298	1,877,330	1,925,339	1,925,339	0	0.00%
40 Department of Transportation	8,604,045	9,087,429	10,193,869	10,193,869	0	0.00%
Total Community Development	\$73,989,714	\$76,631,409	\$81,285,748	\$82,228,045	\$942,297	1.16%
Nondepartmental						
87 Unclassified Administrative Expenses (Nondepartmental) ¹	\$131,809,837	\$0	\$143,256,978	\$146,647,959	\$3,390,981	2.37%
89 Employee Benefits	378,632,990	409,652,305	411,917,095	412,058,438	141,343	0.03%
Total Nondepartmental	\$510,442,827	\$409,652,305	\$555,174,073	\$558,706,397	\$3,532,324	0.64%
Total General Fund Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,859,783,477	\$5,453,193	0.29%

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

FY 2022 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,859,783,477	\$5,453,193	0.29%
10015 Economic Opportunity Reserve	(926,048)	0	47,156,151	47,374,111	217,960	0.46%
10020 Consolidated Community Funding Pool	12,299,085	12,283,724	12,666,382	12,666,382	0	0.00%
10030 Contributory Fund	15,260,496	19,493,160	20,178,160	20,178,160	0	0.00%
10040 Information Technology Projects	21,761,263	0	59,591,858	59,591,858	0	0.00%
Total General Fund Group	\$1,703,705,900	\$1,686,793,220	\$1,993,922,835	\$1,999,593,988	\$5,671,153	0.28%
Debt Service Funds						
20000 Consolidated Debt Service	\$327,105,690	\$335,713,873	\$340,291,656	\$340,291,589	(\$67)	(0.00%)
Capital Project Funds						
30000 Metro Operations and Construction	\$82,239,462	\$82,670,850	\$82,670,850	\$82,670,850	\$0	0.00%
30010 General Construction and Contributions	48,891,202	21,054,278	258,439,043	261,189,043	2,750,000	1.06%
30015 Environmental and Energy Program	5,041,179	1,298,767	31,915,044	31,915,044	0	0.00%
30020 Infrastructure Replacement and Upgrades	8,208,670	0	63,611,179	63,611,179	0	0.00%
30030 Library Construction	3,636,330	0	106,712,610	106,712,610	0	0.00%
30040 Contributed Roadway Improvements	2,960,960	0	48,340,654	48,340,654	0	0.00%
30050 Transportation Improvements	15,383,642	0	60,248,414	67,678,910	7,430,496	12.33%
30060 Pedestrian Walkway Improvements	2,405,178	800,000	0	0	0	-
30070 Public Safety Construction	48,644,258	0	335,987,741	338,487,741	2,500,000	0.74%
30090 Pro Rata Share Drainage Construction	170,837	0	5,712,821	5,712,821	0	0.00%
30300 Affordable Housing Development and Investment	10,912,512	19,670,000	78,181,329	78,181,329	0	0.00%
30400 Park Authority Bond Construction	16,437,744	0	169,357,165	169,347,465	(9,700)	(0.01%)
S31000 Public School Construction	161,836,191	203,976,143	421,092,570	658,872,289	237,779,719	56.47%
Total Capital Project Funds	\$406,768,165	\$329,470,038	\$1,662,269,420	\$1,912,719,935	\$250,450,515	15.07%
Special Revenue Funds						
40000 County Transit Systems	\$107,649,141	\$137,930,629	\$141,957,123	\$141,957,123	\$0	0.00%
40010 County and Regional Transportation Projects	53,767,236	65,943,105	424,930,301	424,930,301	0	0.00%
40030 Cable Communications	9,433,376	10,373,836	17,633,533	17,633,533	0	0.00%
40040 Fairfax-Falls Church Community Services Board	170,513,493	184,856,796	199,895,087	199,895,087	0	0.00%
40045 Early Childhood Birth to 5	25,112,422	32,835,596	33,123,520	33,123,520	0	0.00%
40050 Reston Community Center	7,300,914	8,651,779	10,938,211	10,938,211	0	0.00%
40060 McLean Community Center	4,806,945	6,346,030	6,897,045	6,897,045	0	0.00%
40070 Burgundy Village Community Center	7,507	46,806	126,939	126,939	0	0.00%
40080 Integrated Pest Management Program	1,537,084	3,336,239	3,685,668	3,685,668	0	0.00%
40090 E-911	49,425,400	53,465,076	68,390,137	68,390,137	0	0.00%
40100 Stormwater Services	74,598,088	86,050,738	267,974,333	267,972,778	(1,555)	(0.00%)
40110 Dulles Rail Phase I Transportation Improvement District	27,456,424	14,466,350	18,218,750	18,218,750	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	29,231,743	500,000	13,313,233	13,313,233	0	0.00%
40125 Metrorail Parking System Pledged Revenues	14,182,503	14,788,460	17,559,874	17,559,874	0	0.00%
40130 Leaf Collection	2,017,232	2,615,535	2,634,001	2,634,001	0	0.00%
40140 Refuse Collection and Recycling Operations	19,332,911	20,139,769	21,795,213	21,795,213	0	0.00%
40150 Refuse Disposal	56,385,537	53,741,293	59,299,086	59,299,086	0	0.00%
40170 I-95 Refuse Disposal	8,490,865	8,317,216	18,082,618	18,082,618	0	0.00%

FY 2022 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40180 Tysons Service District	\$202,621	\$0	\$10,700,247	\$10,700,247	\$0	0.00%
40190 Reston Service District	52,688	0	862,560	862,560	0	0.00%
40300 Housing Trust Fund	6,354,210	3,667,191	23,021,190	23,021,190	0	0.00%
40330 Elderly Housing Programs	3,233,208	2,435,868	2,480,942	2,480,942	0	0.00%
50000 Federal/State Grants	231,050,638	118,138,075	507,664,152	543,534,510	35,870,358	7.07%
50800 Community Development Block Grant	23,573,088	5,960,799	16,390,155	16,390,155	0	0.00%
50810 HOME Investment Partnerships Program	3,438,156	2,141,854	12,751,196	12,751,196	0	0.00%
S10000 Public School Operating	2,942,658,396	3,044,345,859	3,527,330,947	3,539,123,072	11,792,125	0.33%
S40000 Public School Food and Nutrition Services	67,271,173	86,373,274	94,382,948	94,400,662	17,114	0.02%
S43000 Public School Adult and Community Education	7,105,275	8,401,558	8,401,558	8,473,446	71,888	0.86%
S50000 Public School Grants & Self Supporting Programs	63,134,129	82,091,763	136,076,603	141,340,066	5,263,463	3.87%
Total Special Revenue Funds	\$4,009,322,403	\$4,057,961,494	\$5,666,517,170	\$5,719,531,163	\$53,013,993	0.94%
TOTAL GOVERNMENTAL FUNDS	\$6,446,902,158	\$6,409,938,625	\$9,663,001,081	\$9,972,136,675	\$309,135,594	3.20%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$24,437,144	\$31,565,173	\$43,565,943	\$43,565,943	\$0	0.00%
60010 Department of Vehicle Services	61,602,232	84,177,317	89,669,996	89,669,996	0	0.00%
60020 Document Services	9,508,623	9,227,924	9,605,926	9,605,926	0	0.00%
60030 Technology Infrastructure Services	43,875,092	47,774,739	60,015,286	60,015,286	0	0.00%
60040 Health Benefits	178,475,276	176,514,488	206,913,153	206,913,153	0	0.00%
S60000 Public School Insurance	16,155,618	19,177,238	20,133,756	20,025,785	(107,971)	(0.54%)
S62000 Public School Health and Flexible Benefits	445,477,859	567,938,109	590,614,078	593,117,192	2,503,114	0.42%
Total Internal Service Funds	\$779,531,844	\$936,374,988	\$1,020,518,138	\$1,022,913,281	\$2,395,143	0.23%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$105,517,872	\$113,528,060	\$120,126,915	\$120,126,915	\$0	0.00%
69020 Sewer Bond Parity Debt Service	25,890,283	32,106,606	32,106,606	32,106,606	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,213,477	25,689,605	25,689,605	25,689,605	0	0.00%
69300 Sewer Construction Improvements	86,233,313	86,000,000	131,077,740	131,077,740	0	0.00%
69310 Sewer Bond Construction	41,199,008	0	202,404,431	202,404,431	0	0.00%
Total Enterprise Funds	\$284,053,953	\$257,324,271	\$511,405,297	\$511,405,297	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$1,063,585,797	\$1,193,699,259	\$1,531,923,435	\$1,534,318,578	\$2,395,143	0.16%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0	0.00%
70040 Mosaic District Community Development Authority	2,832,300	4,882,023	4,882,023	4,882,023	0	0.00%
Total Custodial Funds	\$14,637,984	\$16,708,971	\$16,709,921	\$16,709,921	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$413,760,682	\$426,470,138	\$426,493,508	\$426,493,508	\$0	0.00%
73010 Uniformed Employees Retirement Trust	143,350,436	142,615,196	142,620,204	142,620,204	0	0.00%
73020 Police Retirement Trust	109,992,865	113,665,556	113,670,564	113,670,564	0	0.00%
73030 OPEB Trust	23,660,459	13,605,968	13,605,968	13,605,968	0	0.00%

FY 2022 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$214,548,356	\$229,223,973	\$229,307,057	\$225,332,934	(\$3,974,123)	(1.73%)
S71100 Public School OPEB Trust	16,957,244	16,923,500	16,923,500	16,923,500	0	0.00%
Total Trust Funds	\$922,270,042	\$942,504,331	\$942,620,801	\$938,646,678	(\$3,974,123)	(0.42%)
TOTAL FIDUCIARY FUNDS	\$936,908,026	\$959,213,302	\$959,330,722	\$955,356,599	(\$3,974,123)	(0.41%)
TOTAL APPROPRIATED FUNDS	\$8,447,395,981	\$8,562,851,186	\$12,154,255,238	\$12,461,811,852	\$307,556,614	2.53%
Less: Internal Service Funds ²	(\$779,531,844)	(\$936,374,988)	(\$1,020,518,138)	(\$1,022,913,281)	(\$2,395,143)	0.23%
NET EXPENDITURES	\$7,667,864,137	\$7,626,476,198	\$11,133,737,100	\$11,438,898,571	\$305,161,471	2.74%

¹ The FY 2021 Actuals reflect audit adjustments as will be included in the FY 2021 Annual Comprehensive Financial Report (ACFR). In addition, offsetting adjustments to the FY 2022 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2021 Audit Package - Attachment VI, in the FY 2022 Mid-Year Review, for further details.

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

FY 2022 MID-YEAR EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,612,038	\$1,905,811	\$1,923,041	\$1,923,041	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$0	\$18,799	\$94,401	\$94,401	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$4,960,683	\$6,207,655	\$14,515,635	\$14,515,635	\$0	0.00%
81060 FCRHA Internal Service	3,176,279	2,303,444	2,419,614	2,419,614	0	0.00%
81100 Fairfax County Rental Program	2,820,443	794,852	1,414,175	1,414,175	0	0.00%
81200 Housing Partnerships	10,344,314	0	34,866,867	34,866,867	0	0.00%
81300 RAD - Project-Based Voucher	7,158,039	200,770	241,946	241,946	0	0.00%
81500 Housing Grants	1,869,784	2,742,012	2,702,975	2,702,975	0	0.00%
Total Other Housing Funds	\$30,329,542	\$12,248,733	\$56,161,212	\$56,161,212	\$0	0.00%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$72,825,214	\$77,036,676	\$84,114,890	\$84,114,890	\$0	0.00%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$103,154,756	\$89,285,409	\$140,276,102	\$140,276,102	\$0	0.00%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$34,387,939	\$39,610,333	\$40,301,272	\$40,301,272	\$0	0.00%
Capital Projects Funds						
80300 Park Improvements	\$4,226,920	\$0	\$27,040,092	\$27,040,092	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,614,859	\$39,610,333	\$67,341,364	\$67,341,364	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$143,381,653	\$130,820,352	\$209,634,908	\$209,634,908	\$0	0.00%

¹ The FY 2021 Actuals reflect audit adjustments as will be included in the FY 2021 Annual Comprehensive Financial Report (ACFR). In addition, offsetting adjustments to the FY 2022 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2021 Audit Package - Attachment VI for further details.

FY 2022 Mid-Year Review

Attachment II – General Fund Receipts / Transfers In

SUMMARY OF GENERAL FUND REVENUE

SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

Category	FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover ¹	FY 2022 Mid-Year Estimate	Change from the FY 2022 Carryover Estimate	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes -						
Current & Delinquent	\$3,006,833,157	\$3,047,959,917	\$3,047,959,917	\$3,047,959,917	\$0	0.00%
Personal Property Taxes -						
Current & Delinquent ²	642,393,566	654,120,443	654,120,443	662,966,267	8,845,824	1.35%
Other Local Taxes	549,104,239	525,807,944	525,807,944	545,966,336	20,158,392	3.83%
Permits, Fees and						
Regulatory Licenses	57,076,113	52,439,181	52,439,181	50,782,784	(1,656,397)	-3.16%
Fines and Forfeitures	5,477,214	8,727,970	8,727,970	6,913,687	(1,814,283)	-20.79%
Revenue from Use of						
Money/Property	24,776,135	14,973,158	14,973,158	14,597,536	(375,622)	-2.51%
Charges for Services	33,695,016	57,104,738	57,519,973	50,885,981	(6,633,992)	-11.53%
Revenue from the						
Commonwealth and						
Federal Government ²	253,962,109	141,664,665	143,116,142	143,116,142	0	0.00%
Recovered Costs/						
Other Revenue	18,312,162	15,526,944	15,526,944	14,778,130	(748,814)	-4.82%
Total Revenue	\$4,591,629,711	\$4,518,324,960	\$4,520,191,672	\$4,537,966,780	\$17,775,108	0.39%
Transfers In	8,707,781	9,000,481	24,000,481	24,000,481	0	0.00%
Total Receipts	\$4,600,337,492	\$4,527,325,441	\$4,544,192,153	\$4,561,967,261	\$17,775,108	0.39%

¹ FY 2022 revenue estimates were increased a net \$1.9 million as part of the *FY 2021 Carryover Review* to account for adjustments associated with expenditure changes.

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

As reflected in the preceding table, FY 2022 General Fund total receipts, including Transfers In, are projected to be \$4,561,967,261, a net increase of \$17,775,108, or 0.4 percent, over the *FY 2022 Revised Budget Plan* estimate. This increase is primarily the result of a \$20.2 million increase in Other Local Taxes and an \$8.8 million increase in Personal Property Taxes, partially offset by a net decrease of \$6.6 million in Charges for Services, a \$1.7 million decrease in Permits, Fees, and Regulatory Licenses, a \$1.8 million decrease in Fines and Forfeitures, and a \$1.1 million decrease in various other revenue categories.

Since the beginning of the pandemic, staff has noted that uncertainties remain regarding how long the COVID-19 pandemic will continue to impact County revenues. In FY 2021, a Mid-Year Review was added to the other quarterly budget reviews to provide an additional opportunity to right-size budget estimates during the fiscal year. The continuation of the Mid-Year Review in FY 2022 illustrates the ongoing uncertainty with regard to revenue projections and allows the County to adjust its revenue estimates based on more recent data and collection trends since the adoption of the FY 2022 budget.

The first opportunity to adjust the FY 2022 revenue estimates was at the *FY 2021 Carryover Review* in July. Aside from a revenue increase of \$1.9 million associated with expenditure adjustments, no other revenue adjustments were made at that time as the new fiscal year had just begun and little actual revenue collection

SUMMARY OF GENERAL FUND REVENUE

data was available.

As noted earlier, FY 2022 revenues are recommended to be increased by \$17.8 million, or 0.4 percent, as part of the *FY 2022 Mid-Year Review*. Increases are recommended in a number of categories, with the largest increase of \$8.8 million in Personal Property Tax which has benefited from a higher-than-expected vehicle levy. Sales Tax revenue is recommended to increase by \$8.7 million, based on robust year-to-date collections. BPOL (Business, Professional and Occupational License) Tax revenue is increased by \$6.4 million due to strong economic growth in calendar year 2021. FY 2022 BPOL receipts are based on economic activity during CY 2021. Other categories recommended to be increased include the Transient Occupancy Tax, reflecting the hotel industry's gradual recovery from the pandemic, and Recordation Taxes and Deed of Conveyance Taxes which have continued to benefit from the strong real estate market and low mortgage interest rates.

Partially offsetting these revenue increases are recommended decreases in several revenue categories that are recovering more slowly than expected from depressed pandemic levels. The largest is a \$4.1 million decrease in School-Age Child Care (SACC) fee revenue due to COVID-related capacity constraints and fee scale adjustments. Many other revenue categories such as Parking Violation fines and fees associated with other County services are still depressed compared to the pre-pandemic FY 2019 levels.

The *FY 2022 Mid-Year Review* revenue estimates were developed based on a review of Fairfax County economic indicators, actual FY 2021 receipts, and FY 2022 year-to-date collection trends through October. Fairfax County's revenue and economic outlook remains uncertain due to the ongoing effects of the coronavirus pandemic. Risks such as a possible re-emergence of significant community spread of COVID-19 and additional restrictions imposed by governments to control the spread could cause economic conditions to worsen over the coming months. In addition, federal stimulus is winding down and accelerating inflation may force the Federal Reserve to end its accommodative monetary policy sooner than otherwise expected. Staff will continue to carefully monitor economic indicators and their impact on County revenues to determine if additional adjustments are warranted. Any necessary adjustments will be made as part of the *FY 2022 Third Quarter Review*.

REAL ESTATE TAX-CURRENT

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$2,997,861,231	\$3,039,404,623	\$3,039,404,623	\$3,039,404,623	\$0	0.0%

The *FY 2022 Mid-Year Review* estimate for Current Real Estate Tax of \$3,039,404,623 reflects no change from the *FY 2022 Revised Budget Plan* estimate. So far through October 2021, the County's Department of Tax Administration has collected revenue from taxpayers' first installment payments of the real estate tax bills for FY 2022, with the second installment payments due at the end of December 2021. No changes to the estimate are recommended at this time based on current revenue collection trends. However, staff continues to closely monitor the actual collection rates as a percent of the real estate tax levy, as well as changes in the tax levy associated with exonerations, tax abatements, supplemental assessments, and the Public Service Corporations in FY 2022. Any necessary adjustments to the estimate will be included as part of the *FY 2022 Third Quarter Review*, when more actual information will be available.

SUMMARY OF GENERAL FUND REVENUE

PERSONAL PROPERTY TAX-CURRENT

	FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
Paid Locally	\$416,264,317	\$428,260,841	\$428,260,841	\$437,106,665	\$8,845,824	2.1%
Reimbursed by State	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
Total	\$627,578,261	\$639,574,785	\$639,574,785	\$648,420,609	\$8,845,824	1.4%

The *FY 2022 Mid-Year Review* estimate for Current Personal Property Taxes of \$648,420,609 reflects an increase of \$8.8 million, or 1.4 percent, over the *FY 2022 Revised Budget Plan* estimate and represents an increase of 3.3 percent over the FY 2021 level. The projected increase is based on a higher-than-expected vehicle levy, partially offset by a lower-than-expected business levy.

The Personal Property Tax is levied on vehicles in the County (over 77 percent of total), as well as business personal property. Staff from the Department of Tax Administration has noted that the average vehicle levy is significantly higher than initially anticipated based on strong demand and limited supply of new and used vehicles. The car tax was due by October 5 and staff will continue to monitor the Personal Property tax receipts with respect to the actual collection rates experienced.

The remaining portion of the Personal Property Tax is comprised of assessments on business personal property, such as office furniture, fixtures, and computer equipment. While the FY 2022 budget estimate had assumed steady collections in the business personal property tax levy, year-to-date it has decreased compared to the FY 2021 level.

Staff will continue to monitor Personal Property Tax collections, and any necessary adjustments to account for variances in the vehicle and business levies as well as the collection rate will be included as part of the *FY 2022 Third Quarter Review*.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

	FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
	\$171,263,824	\$170,000,000	\$170,000,000	\$176,400,000	\$6,400,000	3.8%

The *FY 2022 Mid-Year Review* estimate for Business, Professional and Occupational License (BPOL) Taxes of \$176,400,000 reflects an increase of \$6.4 million, or 3.8 percent, over the *FY 2022 Revised Budget Plan* estimate and represents an increase of 3.0 percent over the FY 2021 actual level.

FY 2021 BPOL revenue was expected to decrease 5.4 percent due to the negative impact of the pandemic on economic activity in the County. However, actual FY 2021 BPOL collections decreased less than expected and ended the year only 1.5 percent below the FY 2020 level. The revised FY 2022 estimate assumes that receipts will be up 3.0 percent over the higher FY 2021 actual level, resulting in an increase of \$6.4 million. Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, little actual data is available at this

SUMMARY OF GENERAL FUND REVENUE

time to help estimate FY 2022 receipts. BPOL revenue is expected to be positively impacted by the reopening of the economy during calendar year 2021, and also supported by significant federal government stimulus. Collections are expected to increase in most BPOL categories, with the most extensive increases in categories such as Hotels and Motels, Retail Merchants, and Personal Services that experienced the largest pandemic related declines.

LOCAL SALES TAX

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$200,832,101	\$199,209,725	\$199,209,725	\$207,861,225	\$8,651,500	4.3%

The *FY 2022 Mid-Year Review* estimate for Sales Tax of \$207,861,225 reflects an increase of \$8.7 million, or 4.3 percent, over the *FY 2022 Revised Budget Plan* estimate. Sales tax collections in FY 2022 through October have increased 14.8 percent primarily as a result of federal stimulus and as people have continued to spend more on goods rather than services. As the economic boost from the federal COVID stimulus begins to wane, Sales Tax collections are expected to slow in the remainder of the fiscal year. The revised FY 2022 estimate reflects a projected increase of 3.5 percent over the FY 2021 level. Staff will continue to closely monitor consumer confidence and spending and the impact of the ongoing pandemic on this revenue category.

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$51,925,761	\$35,730,727	\$35,730,727	\$38,264,711	\$2,533,984	7.1%

The *FY 2022 Mid-Year Review* estimate for Deed of Conveyance and Recordation Taxes of \$38,264,711 represents an increase of \$2.5 million, or 7.1 percent, over the *FY 2022 Revised Budget Plan* estimate. Recordation and Deed of Conveyance Taxes are paid when homes are sold. Recordation taxes are also paid when homes are refinanced. The FY 2022 Adopted budget estimate had assumed that mortgage interest rates would increase and refinancing activity would taper off. Through the first four months of the fiscal year, due in part to the strong real estate market, activity is little changed compared to the first four months of FY 2021. The revised FY 2022 estimate assumes that collections will slow in the second half of the fiscal year.

SUMMARY OF GENERAL FUND REVENUE

TRANSIENT OCCUPANCY TAX

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$6,637,031	\$7,040,000	\$7,040,000	\$9,955,000	\$2,915,000	41.4%

The *FY 2022 Mid-Year Review* estimate for Transient Occupancy Tax (TOT) of \$9,955,000 reflects an increase of \$2.9 million, or 41.4 percent, over the *FY 2022 Revised Budget Plan* estimate and represents an increase of 50.0 percent over the FY 2021 level. Due to the impact of the COVID-19 pandemic that began in the second half of FY 2020, the hotel industry reported its lowest occupancy rates since the Great Depression. Year-to-date through October, TOT revenue is up 123 percent compared to FY 2021. According to the Virginia Tourism Corporation, business travel is lagging leisure travel and it is not expected to recover until 2024. Travel spending in Northern Virginia during summer of 2021 was still 35 to 45 percent beneath 2019 levels. The revised FY 2022 estimate for TOT reflects a 57 percent decrease from the pre-pandemic FY 2019 level.

CIGARETTE TAX

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$4,947,032	\$4,830,660	\$4,830,660	\$4,723,074	(\$107,586)	-2.2%

The *FY 2022 Mid-Year Review* estimate for Cigarette Tax of \$4,723,074 reflects a decrease of \$107,586, or 2.2 percent, from the *FY 2022 Revised Budget Plan* estimate. The estimate is based on actual receipts during FY 2021 and collection trends year-to-date in FY 2022. It reflects a projected decline of 4.5 percent from the prior year. Cigarette Tax receipts have declined in each year since FY 2012.

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$44,374,901	\$44,940,753	\$44,940,753	\$44,374,901	(\$565,852)	-1.3%

The *FY 2022 Mid-Year Review* estimate for Consumer Utility Taxes of \$44,374,901 reflects a decrease of \$565,852, or 1.3 percent, from the *FY 2022 Revised Budget Plan* estimate. The estimate is based on actual receipts during FY 2021 and collection trends year-to-date in FY 2022. It reflects no change from the prior year.

SUMMARY OF GENERAL FUND REVENUE

PERMITS, FEES AND REGULATORY LICENSES

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$57,076,113	\$52,439,181	\$52,439,181	\$50,782,784	(\$1,656,397)	-3.2%

The *FY 2022 Mid-Year Review* estimate for Permits, Fees, and Regulatory Licenses of \$50,782,784 reflects a net decrease of \$1.7 million, or 3.2 percent, from the *FY 2022 Revised Budget Plan* estimate. Zoning Fee revenue is recommended to decrease by \$0.6 million, and Fire Marshal and Acceptance Test Overtime fees are reduced by \$1.1 million based on collection trends through October.

FINES AND FORFEITURES

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$5,477,214	\$8,727,970	\$8,727,970	\$6,913,687	(\$1,814,283)	-20.8%

The *FY 2022 Mid-Year Review* estimate for Fines and Forfeitures of \$6,913,687 reflects a net decrease of \$1.8 million, or 20.8 percent, from the *FY 2022 Revised Budget Plan* estimate. The County's Administrative Fee on Delinquent Personal Property Tax collections was waived in Tax Year 2020 and is not expected to fully recover until FY 2023. Based on year-to-date collections, the FY 2022 revised estimate reflects a decrease of almost \$1 million. Parking Violations revenue is down 14.7 percent through October and the revised FY 2022 estimate is decreased by \$0.7 million. In addition, various other Fines and Forfeitures revenue categories have not yet fully recovered from the pandemic impact, resulting in a net decrease of \$0.1 million compared to the FY 2022 Adopted budget estimate.

REVENUE FROM THE USE OF MONEY AND PROPERTY

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$24,776,135	\$14,973,158	\$14,973,158	\$14,597,536	(\$375,622)	-2.5%

The *FY 2022 Mid-Year Review* estimate for Revenue from the Use of Money and Property of \$14,597,536 reflects a decrease of \$375,622, or 2.5 percent, from the *FY 2022 Revised Budget Plan* estimate. The decrease is associated with a decline in Rent from Real Estate due to waived rental fees for day care facilities.

SUMMARY OF GENERAL FUND REVENUE

CHARGES FOR SERVICES

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$33,695,016	\$57,104,738	\$57,519,973	\$50,885,981	(\$6,633,992)	-11.5%

The *FY 2022 Mid-Year Review* estimate for Charges for Services of \$50,885,981 reflects a net decrease of \$6.6 million, or 11.5 percent, from the *FY 2022 Revised Budget Plan* estimate. The largest reduction – \$4.1 million – is associated with the School-Age Child Care (SACC) revenues. Capacity continues to be limited by the pandemic. Also, as a result of fee scale adjustments, more parents qualify for reduced rates. Other Charges for Services revenue categories recommended for reductions include: Courthouse Maintenance and Security fee revenue, which is reduced by \$1.3 million; Health Department revenue from Adult Day Health Care fees, General Medical Clinical fees and Lab Services fees, which are reduced by a net \$2.4 million; Parking Garage fees, Library fees, and Employee Child Care fees are still down substantially compared to pre-pandemic levels and the revised FY 2022 estimates are reduced by a combined \$0.7 million compared to the FY 2022 Adopted estimates.

Partially offsetting these reductions is a \$1.0 million increase in projected County Clerk fees and \$0.9 million in Emergency Medical Services (EMS) Transport fees based on actual collection trends year-to-date through October.

RECOVERED COSTS / OTHER REVENUE

FY 2021 Actual	FY 2022 Adopted Budget Estimate	FY 2022 Revised as of FY 2021 Carryover	FY 2022 Mid-Year Estimate	Increase/ (Decrease)	Percent Change
\$18,312,162	\$15,526,944	\$15,526,944	\$14,778,130	(\$748,814)	-4.8%

The *FY 2022 Mid-Year Review* estimate for Recovered Costs/Other Revenue of \$14,778,130 reflects a decrease of \$748,814, or 4.8 percent, from the *FY 2022 Revised Budget Plan* estimate. The decrease is primarily associated with adjusting the estimate for the City of Fairfax Shared Governmental Expenses reimbursement, which is reduced by \$0.7 million due to the reconciliation of the City's share of expenses based on actual utilization and expenses during FY 2021.

FY 2022 Mid-Year Review
Attachment III – Other Funds Detail

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve
\$217,960

Expenditures are increased by \$217,960 in association with an increase in FY 2022 General Fund Disbursements and consistent with the County's reserve policy. As projects are approved by the Board, funding is reallocated from the Appropriated Reserve to specific projects.

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service Fund
(\$67)

FY 2022 expenditures are required to decrease \$67, or 0.0 percent, from the *FY 2022 Revised Budget Plan* total of \$340,291,656. This is primarily due to an audit adjustment made to FY 2021.

FY 2022 revenues remain at the *FY 2022 Revised Budget Plan* total of \$2,328,000.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$0, an increase of \$67, or 100.0 percent, over the *FY 2022 Revised Budget Plan* amount of (\$67).

Capital Project Funds

Fund 30010, General Construction and Contributions
\$2,750,000

FY 2022 expenditures are required to increase \$2,750,000 due to an increase in the General Fund Transfer. Funding will support a Construction Escalation Reserve and studies associated with the Lake Anne Reston Condominium Association (LARCA). The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-123-000)	\$2,500,000	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. Funding may also be required to adjust previously approved budgets to achieve the Board of Supervisors' updated requirements of the Sustainable Development Policy and the Operational Energy Strategy. In addition, there may be impacts associated with the potential passage of a local ordinance requiring payment of prevailing wages on projects over \$250,000.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Lake Anne Study (2G25-118-000)	250,000	Increase required to support studies associated with potential development for Lake Anne. Funding was previously approved to support a structural engineer to survey Lake Anne Village Center and complete an assessment of condominium buildings. Additional funding is required for the visioning and master planning efforts to support the long-term sustainable development planning for Lake Anne.
Total	\$2,750,000	

Fund 30050, Transportation Improvements**\$7,430,496**

FY 2022 expenditures are required to increase \$7,430,496. Funding will support the appropriation of VDOT revenues in the amount of \$2,430,496 received in FY 2021 associated with an audit adjustment. In addition, an increase to the General Fund Transfer of \$5,000,000 is provided to support bicycle and pedestrian access facilities. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency – Bonds (5G25-027-000)	\$2,430,496	Increase necessary to appropriate VDOT revenues received in FY 2021 associated with an audit adjustment. This revenue represents reimbursements associated with Project 5G25-051-000, Stringfellow Road – 2007, which is now complete. Funding is available to be appropriated to the Fund Contingency.
Bicycle and Pedestrian Access Facilities (ST-000051)	5,000,000	Increase necessary to begin 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. Staff is currently working to compile a list of previously identified and currently unfunded pedestrian and bicycle projects, recommend criteria for immediate evaluation of projects, and identify additional potential funding options for implementation. Per the Board's directive, new funding for this program is targeted at \$100 million over approximately six years through FY 2027. This initial funding will provide a "down payment" towards meeting the County's active transportation needs.
Total	\$7,430,496	

OTHER FUNDS DETAIL

Fund 30070, Public Safety Construction**\$2,500,000**

FY 2022 expenditures are required to increase \$2,500,000 due to an increase to the General Fund Transfer. Funding will support current experience with construction project cost escalation. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	\$2,500,000	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' updated requirements of the Sustainable Development Policy and the Operational Energy Strategy. In addition, there may be impacts associated with the potential passage of a local ordinance requiring payment of prevailing wages on projects over \$250,000.
Total	\$2,500,000	

Fund 30400, Park Authority Bond Construction**(\$9,700)**

FY 2022 expenditures are required to decrease \$9,700 due to the actual amount of revenue received in FY 2021 from the VA Department of Conservation. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Grants and Contributions (PR-000010)	(\$9,700)	Decrease necessary to appropriate actual revenues received from the VA Department of Conservation in FY 2021 as determined by an audit adjustment.
Total	(\$9,700)	

OTHER FUNDS DETAIL

Special Revenue Funds

Fund 40100, Stormwater Services
(\$1,555)

FY 2022 expenditures are required to decrease \$1,555 due to an FY 2021 audit adjustment. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Stream & Water Quality Improvements (SD-000031)	(\$1,555)	Decrease due to an FY 2021 audit adjustment.
Total	(\$1,555)	

Internal Service Funds

Fund 60000, County Insurance
\$1,642,000

FY 2022 revenues and expenditures remain unchanged from the *FY 2022 Revised Budget Plan*.

The General Fund transfer to Fund 60000, County Insurance, is increased by \$1,642,000 for accrued liability adjustments. An actuarial analysis was performed after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation in order to ensure adequate funding for those risks that are self-insured. The actuarial analysis estimates the ultimate value both for those cases where claims have already been reported as well as for those claims and future loss payments that could occur, or that have been incurred but not yet reported.

As a result of the actions noted above, the FY 2022 ending balance is projected to be \$86,854,556, an increase of \$1,642,000, or 1.9 percent, over the *FY 2022 Revised Budget Plan* amount of \$85,212,556.

FY 2022 Mid-Year Review
Attachment IV – Federal/State Grant Fund

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As part of the FY 2022 Mid-Year Review, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$35,870,358 from \$507,664,152 to \$543,534,510. This increase represents funding adjustments to existing, supplemental, and new grant awards in the Department of Transportation, the Department of Family Services, and the Department of Neighborhood and Community Services as well as grant funding received in response to the Coronavirus Pandemic. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses is increased by \$9,358,858. This is due to a decrease of \$641,142 associated with the appropriation of Local Cash Match from the Reserve for Estimated Local Cash Match, offset by an increase of \$10,000,000 to the reserve in anticipation of additional awards related to the COVID-19 pandemic.

The total revenue level for Fund 50000 is increased by \$35,870,358 from \$462,192,946 to \$498,063,304. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the FY 2022 Revised Budget Plan total of \$4,432,654. There is no change to the Reserve for Estimated Local Cash Match.

As a result of the above adjustments, there is no change to the Fund 50000 fund balance of \$742,264.

Consistent with Board policy effective September 1, 2004, the Department of Management and Budget approved grant awards administratively throughout the fiscal year that met specific guidelines. In general, grant funding was administratively accepted if it was anticipated and did not differ significantly from the total award and Local Cash Match amounts listed in the FY 2021 Adopted Budget Plan or if it was unanticipated and did not exceed \$100,000 (or a \$25,000 Local Cash Match). These awards are listed later in this attachment. Grant awards that were accepted by the Board of Supervisors via a Board Item are not included in this list.

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

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NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

(\$1,369,999)

A decrease of \$1,369,999 to both revenues and expenditures to the Department of Transportation is the result of the following adjustment:

- A decrease of \$1,369,999 to both revenues and expenditures is included for the Monument Drive Parking Garage and Transit Center Grant, 1400148-2019, to correctly reflect Virginia Department of Transportation (VDOT) Project Expenses. Funding will support the construction of a commuter garage to complement and enhance the Interstate 66 (I-66) widening effort. There are no positions associated with this award and no Local Cash Match is required.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Transportation is \$151,562,499.

Department of Family Services

\$8,604,293

An increase of \$8,604,293 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$1,148,774 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Adult Program Grant, 1670004-2021, as a result of an award from the Virginia Community College System. The WIOA Adult Program focuses on meeting businesses' needs for skilled workers and needs for individual training and employment. Easy access to information and services is provided through a system of one-stop centers. Services may include job search and placement assistance, labor market information, assessment of skills, follow-up services after employment, group and individual counseling, training services directly linked to job opportunities in the local area, and other services for dislocated workers. Funds will continue to support 12/7.8 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required for this award.
- An increase of \$1,205,393 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Youth Program Grant, 1670005-2021, as a result of an award from the Virginia Community College System. This represents a \$504,439 increase, or 72 percent, from the FY 2022 Anticipated Grants Awards table. The increase is largely due to the COVID pandemic and its effect on the US economy. The WIOA Youth Program provides career services and training services to youth and young adults beginning with career exploration, continued support for educational attainment, opportunities for skills training in high demand industries and occupations, and culminating in employment along a career pathway or enrollment in post-secondary education. Funding for this program supports 8/8.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required.
- An increase of \$9,303 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2020, as a result of a

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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. The program is universally accessible, customer centered, and training services is job-driven. Services may include job search and placement assistance, labor market information, assessment of skills, follow-up services after employment, and training services directly linked to job opportunities in in-demand industries and occupations. Funds will continue to support 0/4.2 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.

- An increase of \$1,463,224 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 an award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 0/4.2 FTE grant positions, where a portion of the positions that primarily serve the WIOA Adult Program also supports the WIOA Dislocated Worker Program and thus, the positions are accounted for in the WIOA Adult Program. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$1,914,252 to revenues, expenditures, and Local Cash Match is included for the Home-Delivered Meals Grant, 1670020-2022, as a result of an award from the Virginia Department for the Aging. Funding will support the Home-Delivered Meals program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2021, through September 30, 2022. There are no positions associated with this award. Local Cash Match in the amount of \$193,360 is available from the Local Cash Match reserve.
- An increase of \$551,935 to expenditures, revenues, and Local Cash Match is included for the Family Caregiver Grant, 1670022-2022, as a result of an award from the Virginia Department for Aging and Rehabilitative Services. Funding provides education and support services to caregivers of persons 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2021, through September 30, 2022. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of \$122,782 is available from the Local Cash Match reserve for anticipated grant awards.
- An increase of \$1,000,000 to revenues and expenditures is included for the Domestic Violence Action Center (DVAC) Grant, 1670051-2021, as a result of an award from the U.S. Department of Justice, Office on Violence Against Women. The award provides comprehensive services for victims of domestic and sexual violence, stalking, and human trafficking. The DVAC grant also provides training for law enforcement, the court system, the Commonwealth Attorney's office, and the community as it relates to domestic and sexual violence, stalking, and human trafficking.

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Funding supports 2/2.0 FTE positions, including 1/1.0 FTE Assistant Commonwealth Attorney and 1/1.0 FTE merit in-house victim advocate, as well as 0.25 FTE benefits-eligible data analyst. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this award.

- An increase of \$1,054,472 to revenues and expenditures is included for the VOCA Victims Services Grant Program, 1670082-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will be used to enhance and/or provide direct services to victims of both domestic violence and sexual assault. The grant period is from July 1, 2021, through June 30, 2023. There are 5/5.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- An increase of \$149,101 to both revenues and expenditures is included for the Senior Community Service Employment Program grant, 1670094-2021, as a result of an award from the SkillSource Group, Inc. (SSG). This grant provides services to eligible jobseekers in Fairfax County under an SSG agreement with the National Council on Aging. Funding supports 1/1.0 FTE position to identify and recruit participants, supervise job counseling, track data, evaluate performance, and develop strategies to increase employment and training opportunities. 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.
- An increase of \$107,839 to both revenues and expenditures was appropriated for the Workforce Innovation and Opportunity Act (WIOA) American Job Center Security Grant, 1670101-2021, as a result of a supplemental award from the Virginia Community College System (VCCS) to support security personnel at Comprehensive American Job Centers and American Job Centers that have a Virginia Employment Commission physical presence. The grant period is June 14, 2021, to June 30, 2022. When grant funding expires, the County is under no obligation to continue funding the grant. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Family Services is \$21,556,307.

Department of Neighborhood and Community Services

\$9,485,481

An increase of \$9,485,481 to revenues, expenditures and Local Cash Match to the Department of Neighborhood and Community Services is the result of the following adjustments:

- An increase of \$8,841,756 to revenues, expenditures, and Local Cash Match is included for the Virginia Preschool Initiative Grant, 1790025-2022. This award from the Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. The Local Cash Match requirement of \$325,000 was available from the Local Cash Match reserve for anticipated grant awards. This award continues to support 7/7.0 FTE grant positions as well as 2/2.0 FTE new grant positions, for a total of 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.
- An increase of \$643,725 to revenues and expenditures is included for the Preschool Development Grant Birth to Five (PDG B-5) Grant, 1790039-2022, as a result of an award from the Virginia

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Early Childhood Foundation (VECF). Funds from this grant will be used to continue and expand building relationships with families and early childhood programs; measure and increase access to high-quality early childhood programs; and measure and strengthen the experiences that young children, birth to 5 and at-risk, receive. There are 5/3.5 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions when the grant funding expires. The grant period is July 1, 2021, through June 30, 2022. No Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$37,653,285.

COVID-19 Funding

\$7,291,725

An increase of \$7,291,725 to both revenues and expenditures to the COVID-19 Funding is the result of the following adjustments:

- An increase of \$971,676 to both revenues and expenditures was appropriated for the Utility Relief, County - State SLFRF, 1CV2501-2022, as a result of an award from the Virginia Department of Accounts. The Commonwealth of Virginia has provided additional assistance through the State and Local Fiscal Recovery Funds (SLFRF) of the American Rescue Plan Act (ARPA) to make residential municipal utility system customers eligible for relief due to ongoing matters related to the COVID-19 pandemic. Funding will assist residential municipal utility customers with arrearages greater than 60 days for the time period between March 12, 2020, and August 31, 2021. There are no positions or Local Cash Match associated with this award.
- An increase of \$684,549 to both revenues and expenditures was appropriated for the Utility Relief, FFX Water - State SLFRF, 1CV2502-2022, as a result of an award from the Virginia Department of Accounts. The Commonwealth of Virginia has provided additional assistance through the State and Local Fiscal Recovery Funds (SLFRF) of the American Rescue Plan Act (ARPA) to make residential municipal utility system customers eligible for relief due to ongoing matters related to the COVID-19 pandemic. Funding will assist residential municipal utility customers with arrearages greater than 60 days for the time period between March 12, 2020, and August 31, 2021. Fairfax Water is required to partner with the County to act as the utility's fiscal agent in order to receive funds. There are no positions or Local Cash Match associated with this award.
- An increase of \$2,700,000 to both revenues and expenditures is included for the COVID Homelessness Emergency Response Program (CHERP) Grant, 1CV3804-2022, as a result of an award from the Virginia Department of Housing and Community Development. The funding is from the Community Development Block Grant CARES Act to support non-congregate emergency shelter operations and administrative expenses from July 1, 2021, to March 31, 2022. These funds will support coordinated community-based activities that are designed to reduce the overall length of homelessness in the community, the number of households becoming homeless, and the overall rate of formerly homeless households returning to homelessness. There are no positions associated with this funding and no Local Cash Match is required.
- An increase of \$154,000 to revenues and expenditures is included for the American Rescue Plan Act (ARPA) Victim Services Grant Program (VSGP) Restoration Funding Grant, 1CV6719-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will be used to support services to victims of crime. The grant period is from July 1, 2021, through

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June 30, 2022. There are no positions associated with this funding and no Local Cash Match is required.

- An increase of \$2,781,500 to both revenues and expenditures is included for the Health Department Lab - Reimbursement for COVID-19 Testing Grant, 1CV7113-2020, as a result of a supplemental award from the Virginia Department of General Services. Funding is compensation for COVID-19 tests administered between January 1, 2021, through December 31, 2021, and will be used to support the Health Department Lab. There are no positions associated with this funding and no Local Cash Match is required.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the COVID-19 Funding is \$100,947,486.

COVID-19 FEMA Public Assistance

\$2,500,000

An increase of \$2,500,000 to both revenues and expenditures to the COVID-19 FEMA Public Assistance is the result of the following adjustments:

- An increase of \$10,500,000 to both revenues and expenditures is included for the FEMA-Public Assistance Funding COVID19 grant, 1CV9301-2020, as a result of costs incurred from the COVID-19 pandemic. Many of the expenses incurred related to the County's response to the pandemic (categories such as personal protective equipment, cleaning supplies, security, and non-congregate sheltering) are eligible to be reimbursed by FEMA. Based on current and projected expenditures, an additional \$10.5 million will be needed. This brings the total estimate of expenses to be pursued for FEMA reimbursement to \$79.6 million. The Office of Emergency Management is managing the documentation for all allowable COVID-19 related expenses and will submit for reimbursement. Per President Biden's Executive Order, FEMA is reimbursing 100 percent of expenses through April 1, 2022. After this date, the County will be responsible for the normal 25 percent match. To date, the County has received a total of \$28.6 million in federal reimbursement.
- A decrease of \$8,000,000 to revenue and expenditures is included for the FEMA-Public Assistance (PA) Contact Tracing grant, 1CV9303-2021, as a result of a revised estimate of anticipated costs for the County's contact tracing efforts due to the COVID-19 pandemic. FEMA issued updated guidance that indicates expenses related to contract tracing are not an allowable expense under the FEMA Public Assistance program. The allocation is being revised to account for expenses already incurred; however, it is unclear whether these expenses will be reimbursed or whether these expenses will need to be moved to another funding source.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2022 Revised Budget Plan* for the COVID-19 FEMA Public Assistance is \$28,390,003.

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AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2021 Carryover Review*)

Department of Vehicle Services

An increase of \$273,700 was appropriated to revenues, expenditures and Local Cash Match for the Department of Vehicle Services as a result of the following adjustment:

- On July 10, 2021 (AS 22028), an increase of \$273,700 to expenditures, revenues, and Local Cash Match-Other was appropriated for the Clean Air Communities Program (CACP) E-Vehicle Grant for DVS, 1100002-2021, as a result of an award from the Virginia Department of Environmental Quality. Funding is provided to purchase a class 6 truck as well as charging infrastructure. 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 \$68,425 is available from the Vehicle Replacement Reserve in Fund 60010, Department of Vehicle Services.

Office of Human Rights and Equity Programs

An increase of \$183,100 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On September 1, 2021 (AS 22104), an increase of \$183,100 to both revenues and expenditures was appropriated for the Housing and Urban Development Fair Housing Complaints Grant, 1390002-2021, as a result of an award from the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to assist the Fairfax County Office of Human Rights and Equity Programs with its education and outreach program on fair housing and to enforce compliance (includes investigating complaints of illegal housing discrimination in Fairfax County) with the County's Fair Housing Act. These funds will continue to support 1/0.75 FTE grant position. The County is under no obligation to continue these positions when the grant funding expires and there is no Local Cash Match associated with this award.

Department of Transportation

An increase of \$1,097,616 was appropriated to revenues, expenditures and Local Cash Match for the Department of Transportation as a result of the following adjustments:

- On September 13, 2021 (AS 22115), an increase of \$594,726 to revenues, expenditures and Local Cash Match was appropriated for the Commuter Services Program Grant, 1400021-2022, from the reserve for anticipated awards. The Virginia Department of Transportation provides funding to the Commuter Services Program to encourage commuters to rideshare, assist commuters in their ridesharing efforts, and promote the use of Fairfax County bus and rail services. Any County resident or any non-County resident working in Fairfax County may use this program. The required 20 percent Local Cash Match of \$118,945 was available in the Local Cash Match reserve. Funds will continue to support 3/3.0 FTE grant positions for the time period July 1, 2021, to June 30,

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2022. The County is under no obligation to continue funding these positions when the grant funding expires.

- On July 29, 2021 (AS 22027), an increase of \$355,614 to both revenues and expenditures was appropriated for the Employer Services Grant, 1400022-2022, from the reserve for anticipated grant awards. Congestion Mitigation Air Quality (CMAQ) funds provided via the Virginia Department of Transportation for the Employer Outreach Program are used to decrease air pollution by promoting alternative commuting modes. Transportation Demand Management Programs, customized for each participant employment site, are implemented in a partnership between the employer and the County. Funding will be used to continue to support 3/2.5 FTE existing grant positions for the time period July 1, 2021, to June 30, 2022. 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 August 25, 2021 (AS 22097), an increase of \$147,276 to revenues, expenditures, and Local Cash Match was appropriated for the Employer Outreach Grant, 1400153-2022. The Virginia Department of Rail and Public Transportation provides funding to the Employer Outreach program to market Transportation Demand Management (TDM) services to employers to encourage the establishment of Smart Benefits programs for employees using transit and van pools to commute to work as well as other employee commuter assistance to reduce single occupant vehicle trips. The required 20 percent Local Cash Match of \$29,455 is available in the Local Cash Match reserve. Funds will continue to support 1/1.0 FTE grant position for the time period July 1, 2021, to June 30, 2022. The County is under no obligation to continue funding these positions when the grant funding expires.

Department of Family Services

An increase of \$481,555 was appropriated to revenues and expenditures for the Department of Family Services as a result of the following adjustments:

- On August 31, 2021 (AS 22093), an increase of \$170,000 to both revenues and expenditures was appropriated for the Domestic Violence Crisis Grant, 1670003-2022, from the reserve for anticipated grant awards. The Virginia Department of Social Services provides funding to assist victims of domestic violence and their families who are in crisis. The grant supports one apartment unit at the Women's Shelter, as well as basic necessities such as groceries and utilities. There are 2/2.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. There is no Local Cash Match associated with this award.
- On July 26, 2021 (AS 22046), an increase of \$261,738 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2022, as a result of an award from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for Temporary Assistance for Needy Families (TANF) participants who have disabilities. The period extends from July 1, 2021, through June 30, 2022. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

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- On August 6, 2021 (AS 22016), an increase of \$49,817 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) American Job Center Security Grant, 1670101-2021, as a result of an award from the Virginia Community College System (VCCS) to support security personnel at Comprehensive American Job Centers and American Job Centers that have a Virginia Employment Commission physical presence. The grant period is June 14, 2021, to September 30, 2021. When grant funding expires, the County is under no obligation to continue funding the grant. There is no Local Cash Match associated with this award.

Health Department

An increase of \$1,195,067 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On July 21, 2021 (AS 22008), an increase of \$256,849 to both revenues and expenditures was appropriated for the Perinatal Health Services Grant, 1710003-2022, as a result of an award from the Virginia Department of Health. This grant provides nutrition counseling to low-income pregnant women to reduce the incidence of low birth weight in Fairfax County. The grant period extends from July 1, 2021, through June 30, 2022. The grant will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- On July 30, 2021 (AS 22033), an increase of \$212,000 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2022, as a result of an award from the Virginia Department of Health. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2021, through June 30, 2022. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On July 30, 2021 (AS 22081), an increase of \$33,500 to both revenues and expenditures was appropriated for the Sexually Transmitted Diseases, Hepatitis B, and HIV Testing Grant, 1710008-2022, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will support the performance of laboratory testing to control and prevent sexually transmitted diseases and their complications, as well as testing for hepatitis B and HIV. The grant period extends from July 1, 2021, to June 30, 2022. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On October 4, 2021 (AS 22136), an increase of \$534,778 to both revenues and expenditures was appropriated for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2022, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding is being used to implement the Nurse-Family Partnership (NP) evidence-based early childhood home visiting service delivery model in the Bailey's Crossroads community. There are 4/4.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. The grant extends from September 30, 2021, to September 29, 2022. No Local Cash Match is required.

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- On July 26, 2021 (AS 22067), an increase of \$110,000 to both revenues and expenditures was appropriated for the Tobacco Use Control Grant, 1710018-2021, from the reserve for anticipated grant awards. 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.
- On July 22, 2021 (AS 22004), an increase of \$30,000 to both revenues and expenditures was appropriated for the Virginia Foundation for Healthy Youth Fairfax Food Council Grant, 1710026-2022, from the reserve for anticipated grant awards as a result of an award from the Virginia Foundation for Healthy Youth. Funding will support a program to reduce childhood obesity among low-income populations by increasing access to healthy food, providing nutrition education, and expanding community-based interventions utilizing community gardens. There are no positions associated with this award and no Local Cash Match is required.
- On September 27, 2021 (AS 22121), an increase of \$10,000 to both revenues and expenditures was appropriated for the NACCHO - Medical Reserve Corps Operational Readiness grant, 1710029-2021, from the reserve for unanticipated grant awards. This pass-through funding from the U.S. Department of Health and Human Services will help to further build the capacity of the Medical Reserve Corps unit and work towards National Incident Management System (NIMS) compliance. There are no positions or Local Cash Match associated with this award.
- On September 27, 2021 (AS 22119), an increase of \$7,940 to both revenues and expenditures was appropriated for the Virginia Walkability Action Institute Grant, 1710041-2021, from the reserve for unanticipated grant awards. This pass-through funding from the U.S. Department of Health and Human Services will help an interdisciplinary/cross-sectoral team to pursue policy, systems, and environmental supports for walking and walkability. Funding will support the implementation of the Virginia Walkability Action Institute Action Plan developed by the Health Department. There are no positions or Local Cash Match associated with this award.

Fairfax-Falls Church Community Services Board

An increase of \$20,602,425 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On July 27, 2021 (AS 22057), an increase of \$333,333 to both revenues and expenditures was appropriated for the High Intensity Drug Trafficking Area Grant, 1760002-2022, due to an award from the Washington/Baltimore High Intensity Drug Trafficking Area. Funds are used to provide residential, day treatment, and medical detoxification services. The grant period is from July 1, 2021, through June 30, 2022. There are 3/3.0 FTE grant positions associated with this grant. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.

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- On July 29, 2021 (AS 22079), an increase of \$3,500,000 to both revenues and expenditures was appropriated for the Regional Acute Care Grant, 1760003-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient services for individuals who require inpatient treatment but cannot be admitted to a state psychiatric hospital due to lack of capacity or complex clinical issues. The grant period extends from July 1, 2021, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- On July 29, 2021 (AS 22064), an increase of \$6,626,626 to both revenues and expenditures was appropriated for the Regional Discharge Assistance Program Grant, 1760004-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for specialized treatment services in the community for consumers with serious mental illness who have not been able to leave state hospitals without funding for such placements. The grant period is from July 1, 2021, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- On July 28, 2021 (AS 22066), an increase of \$847,933 to both revenues and expenditures was appropriated for the Regional MH Crisis Stabilization Grant, 1760005-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Regional Crisis Stabilization is a state funded program through DBHDS to Health Planning Region II to provide crisis stabilization services for consumers with mental illness and/or co-occurring developmental disabilities at-risk of hospitalization. The grant period extends from July 1, 2021, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- On July 23, 2021 (AS 22044), an increase of \$468,192 to both revenues and expenditures was appropriated for the Mental Health Recovery Services - Fairfax Grant, 1760006-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Fairfax to provide project-based, peer-operated recovery services for consumers recovering from mental illness, substance use, and/or co-occurring disorders. The grant period extends from July 1, 2021, through June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- On July 26, 2021 (AS 22038), an increase of \$159,802 to both revenues and expenditures was appropriated for the Jail Services Substance Abuse Federal Block Grant, 1760012-2022, from the reserve for anticipated grant awards. These Federal pass-through funds from the Virginia Department of Behavioral Health and Developmental Services are used for prevention, treatment, and rehabilitation services for individuals with substance use disorder incarcerated at the Adult Detention Center. This award covers the period July 1, 2021, to June 30, 2022. Funding will continue to support 3/2.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 23, 2021 (AS 22043), an increase of \$321,050 to both revenues and expenditures was appropriated for the Jail Diversion Services Grant, 1760015-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports forensic services, including mental health evaluations and screenings, case management, and treatment to

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restore competency to stand trial for individuals with serious mental illness who are involved in the Commonwealth's legal system. The grant period extends from July 1, 2021, through June 30, 2022. The funds will continue to support 3/2.3 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- On July 26, 2021 (AS 22034), an increase of \$515,529 to both revenues and expenditures was appropriated for the MH Initiative - Non-Mandated CSA Grant, 1760016-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports mental health and case management services for children with serious emotional disturbance who reside in the community and are not mandated to be served under the Children's Services Act. The funding period is July 1, 2021, through June 30, 2022. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. No Local Cash Match is required.
- On July 26, 2021 (AS 22035), an increase of \$111,724 to both revenues and expenditures was appropriated for the Mental Health Juvenile Detention Grant, 1760017-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports assessment, evaluation, consumer monitoring, and emergency treatment services for children and adolescents placed in juvenile detention centers. These funds will continue to support 1/1.0 FTE grant position from July 1, 2021, through June 30, 2022. The County is under no obligation to continue this position when the grant funding expires and there is no Local Cash Match associated with this award.
- On August 11, 2021 (AS 22085), an increase of \$75,563 to both revenues and expenditures was appropriated for the Regional Mental Health Transformation Forensic Planner Grant, 1760018-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports pre-discharge planning services for individuals being discharged from a State mental health facility. The award period extends from July 1, 2021, through June 30, 2022. There is 1/0.8 FTE existing grant position associated with this award. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 27, 2021 (AS 22039), an increase of \$530,387 to both revenues and expenditures was appropriated for the Mental Health Law Reform Grant, 1760019-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports outpatient treatment services for individuals under temporary detention orders, emergency custody orders, or involved in involuntary commitment proceedings. These funds will continue to support 8/8.0 FTE grant positions from July 1, 2021, to June 30, 2022. 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 July 27, 2021 (AS 22036), an increase of \$75,000 to both revenues and expenditures was appropriated for the Mental Health Children's Outpatient Services Grant, 1760020-2022, from the reserve for anticipated grant awards. This funding from the Virginia Department of Behavioral Health and Developmental Services supports intensive care coordination and wrap-around services for court-involved children and adolescents as well as psychiatric services for youth placed in juvenile detention centers. These funds will continue to support 1/1.0 FTE grant position from July

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1, 2021, to June 30, 2022. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.

- On July 9, 2021 (AS 22003), an increase of \$50,000 to both revenues and expenditures was appropriated for the AI's Pals: Virginia Foundation for Healthy Youth Grant, 1760022-2022, as a result of an award from the Virginia Foundation for Healthy Youth. These funds support an early childhood prevention program for children ages 3 to 8 which includes interactive lessons to develop social skills, self-control and problem-solving abilities to prevent use of tobacco, alcohol and other drugs. The grant period extends from July 1, 2021, through June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On July 29, 2021 (AS 22070), an increase of \$23,750 to both revenues and expenditures was appropriated for the Regional Mental Health Deaf Services Grant, 1760027-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide clinical and consultative services to address issues related to mental illness, developmental disability, and substance use disorder for people of all ages who are deaf, hard of hearing, late deafened, and deaf-blind as well as their families. The funding period is July 1, 2021, through June 30, 2022. There are no positions associated with this award and no Local Cash Match is required.
- On August 26, 2021 (AS 22088), an increase of \$125,000 to both revenues and expenditures was appropriated for the Regional Suicide Prevention Grant, 1760028-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds will support a comprehensive suicide prevention and intervention planning effort among school personnel, human service providers, faith communities, and others, including screening, counseling, and referral services for individuals at-risk of suicide. The funding period is October 1, 2021, through September 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.
- On Jul 27, 2021 (AS 22037), an increase of \$969,631 to both revenues and expenditures was appropriated for the Turning Point: Young Adult Services Initiative (SMI) Grant, 1760030-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide medical and psychosocial support services as well as supported employment, education, and family engagement services for young adults, ages 16 to 25, experiencing first episode psychosis. The funding period is July 1, 2021, to June 30, 2022. These funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 26, 2021 (AS 22041), an increase of \$3,249 to both revenues and expenditures was appropriated for the MH Expand Telepsychiatry Capacity Grant, 1760031-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support the purchase of new or updated telecommunications equipment to enable the delivery of behavioral health evaluations and treatment services more quickly and efficiently through the use of telemedicine technology. The grant period extends from July 1, 2021, through June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required to accept the award.

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- On July 30, 2021 (AS 22071), an increase of \$3,011,723 to both revenues and expenditures was appropriated for the Regional DV Youth Crisis Stabilization Grant, 1760035-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports immediate mobile crisis response to children in acute crisis and their families as well as ongoing care coordination services to develop supports needed to prevent further crisis. The grant period is from July 1, 2021, to June 30, 2022. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 26, 2021 (AS 22040), an increase of \$570,709 to both revenues and expenditures was appropriated for the Crisis Intervention Team (CIT) Assessment Site Grant, 1760036-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports the County's Diversion First initiative aimed at reducing the number of people with mental illness in the County jail by complementing existing resources at the Merrifield Crisis Response Center to either expand staffing coverage or address staffing shortfalls within existing hours. The grant period is from July 1, 2021, to June 30, 2022. The required Local Cash Match of 20 percent will be met with in-kind resources. There are 2/2.0 FTE merit Public Safety positions associated with this award. It is intended that these positions will continue should grant funding expire.
- On July 29, 2021 (AS 22069), an increase of \$75,000 to both revenues and expenditures was appropriated for the Regional Community Support Center Grant, 1760042-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II to support recovery-oriented services at the Northern Virginia Mental Health Institute to promote the development of recovery and resiliency skills needed for clients to successfully discharge to the community. The grant period extends from July 1, 2021, through June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On July 29, 2021 (AS 22072), an increase of \$115,000 to both revenues and expenditures was appropriated for the Regional Substance Use Disorder - Detoxification Services Grant, 1760050-2022, as a result of an award from the Department of Behavioral Health and Developmental Services. Funding will support detoxification and other substance use disorder services needed to divert substance use disorder related admissions to the state hospital. The funding period is July 1, 2021, through June 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- On September 10, 2021 (AS 22099), an increase of \$400,000 to both revenues and expenditures was appropriated for the SAMHSA Clinically High Risk for Psychosis Program (CHR-P) Grant, 1760051-2022, as a result of an award from the Substance Abuse and Mental Health Services Administration (SAMHSA). Funding will support community programs for outreach and intervention with youth and young adults at clinical high risk for psychosis. The funding period is from September 30, 2021, through September 29, 2022. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On October 4, 2021 (AS 22127), an increase of \$30,000 to both revenues and expenditures was appropriated for the VA State Opioid Response (SOR) Prevention grant, 1760057-2021, as a result

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of a federal pass-through award from the Department of Behavioral Health and Developmental Services. This grant addresses the current opioid crisis by utilizing the most effective research-based strategies identified by the Partnership for Success (PFS) Evidence Based Work Group (EBWG) to address opioid misuse. The grant period is from October 1, 2020, to September 29, 2021. No positions are associated with this award and no Local Cash Match is required.

- On July 30, 2021 (AS 22073), an increase of \$886,861 to both revenues and expenditures was appropriated for the Regional SUD Step-VA, Community Crisis Response & Detox Services Grant, 1760059-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports individuals with co-occurring mental health and substance use disorders with medically-monitored residential withdrawal management services at the Woodburn Crisis Care Program who without such services would be at-risk for admission to a state hospital. The grant period extends from July 1, 2021, to June 30, 2022. There are 4/4.0 FTE positions associated with this grant. The County is under no obligations to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On July 29, 2021 (AS 22068), an increase of \$308,000 to both revenues and expenditures was appropriated for the Regional Systems Transformation, Excellence, and Performance (STEP-VA) Outpatient Services Grant, 1760062-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This grant funds outpatient services for individuals served by the Fairfax-Falls Church Community Services Board in order to build capacity through regional collaborations. The grant period is from July 1, 2021, to June 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- On July 27, 2021 (AS 22042), an increase of \$130,000 to both revenues and expenditures was appropriated for the SUD Medication Assisted Treatment (MAT) grant, 1760064-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding is for the administration of medication at the Adult Detention Center in an effort to combat substance abuse relapses. The grant period is from July 1, 2021, to June 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- On August 25, 2021 (AS 22096), an increase of \$10,000 to both revenues and expenditures was appropriated for the Behavioral Health Equity (BHE) Mini-Grant Project, 1760072-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. One-time funding has been provided from the State Opioid Response II (SOR II) Prevention Program to perform equity-oriented activities and programming throughout the Fairfax-Falls Church Community Services Board and community. The grant period is from June 15, 2021, to September 29, 2021. No positions are associated with this award and no Local Cash Match is required.
- On July 9, 2021 (AS 22019), an increase of \$25,000 to both revenues and expenditures was appropriated for the Community Mental Health Services Block Grant (MH SBG), 1760073-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports the Coordinated Specialty Care (CSC) Program which is a recovery-oriented treatment program for people with first episode psychosis. CSC promotes shared decision making and uses a team of specialists who work with the client to create a personal treatment plan. The grant period is from October 1, 2020, to September 30, 2021. No positions are associated with this award and no Local Cash Match is required.

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- On August 11, 2021 (AS 22086), an increase of \$25,000 to both revenues and expenditures was appropriated for the Community Mental Health Services Block Grant (MH SBG), 1760073-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports the Coordinated Specialty Care (CSC) Program which is a recovery-oriented treatment program for people with first episode psychosis. CSC promotes shared decision making and uses a team of specialists who work with the client to create a personal treatment plan. The grant period is from October 1, 2021, to September 30, 2022. No positions are associated with this award and no Local Cash Match is required.
- On July 22, 2021 (AS 22054), an increase of \$100,000 to both revenues and expenditures was appropriated for the Regional STEP-VA Peer Support Grant, 1760075-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding has been provided for a regional Peer Recovery Specialist (PRS) Coordinator who will bring together peer specialists throughout the region as a community of providers, both established certified peer specialists and those new to the field exploring peer certification, and Family Support partner services. The funding period is July 1, 2021, through June 30, 2022. These funds will support a new 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On August 11, 2021 (AS 22059), an increase of \$98,763 to both revenues and expenditures was appropriated for the STEP-VA Veteran's Services Grant, 1760078-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will support a Peer Support Specialist who will engage Veterans and navigate them to the appropriate service as well as provide additional training to CSB staff serving Veterans and their families. The funding period is July 1, 2021, through June 30, 2022. There is 1/1.0 FTE new grant position associated with this award. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 22, 2021 (AS 22061), an increase of \$39,600 to both revenues and expenditures was appropriated for the One-Time FY22 Jail Diversion Funds, 1760079-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. One-time funding has been awarded to conduct an evaluation of the Fairfax County Jail Diversion Program which provides comprehensive and integrated treatment for individuals with serious mental illness and co-occurring disorders who are diverted or released from the criminal justice system. The funding period is July 1, 2021, through June 30, 2022. There are no positions associated with this funding and no Local Cash Match is required.
- On October 5, 2021 (AS 22135), an increase of \$40,000 to both revenues and expenditures was appropriated for the Problem Gambling Prevention Services Grant, 1760080-2022, as a result of an 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 funding and no Local Cash Match is required.

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Department of Neighborhood and Community Services

An increase of \$22,718,954 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On July 26, 2021 (AS 22029), an increase of \$4,500 to both revenues and expenditures was appropriated for the Creative Communities Partnership Grant, 1790002-2022, as a result of an award from the Virginia Commission for the Arts. The grant provides funding to jurisdictions that support local arts programs for improving the quality of the arts. The funding awarded will be given to the Arts Council of Fairfax County for distribution. The grant period runs from July 1, 2021, through June 30, 2022. The grant's in-kind match requirement is met through the various Fairfax County contributory agencies. No Local Cash Match is required to accept the funding and no grant positions are supported by this grant.
- On July 21, 2021 (AS 22020), an increase of \$50,000 to both revenues and expenditures was appropriated for the Youth Smoking Prevention Program Grant, 1790003-2022, as a result of an award from the Virginia Foundation for Healthy Youth. This grant enables the Department of Neighborhood and Community Services to fund a comprehensive tobacco, alcohol, and drug prevention program for teens. The program's goals include educating youth about tobacco products and addiction, the negative health consequences of using tobacco, the prevalence of tobacco use among peers, and life skills on resisting substance use by providing them with knowledge and information about the social and health benefits for staying tobacco, alcohol, and drug free. The grant period is July 1, 2021, to June 30, 2022. These funds will continue to support 1/0.6 FTE grant position. The County is under no obligation to continue this position when the grant expires. No Local Cash Match is required.
- On July 27, 2021 (AS 22007), an increase of \$607,213 to revenues, expenditures, and Local Cash Match was appropriated for the Enhanced Mobility - Fairfax Mobility Access Project Grant, 1790017-2021 as a result of an award from the Metropolitan Washington Council of Governments (MWCOC). The funding will support continued implementation of strategies to improve the mobility and transportation options and services for older adults and individuals with disabilities in Fairfax County. The grant period is from May 28, 2021, through May 27, 2023. This funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue these positions once the grant funding has expired. The required Local Cash Match of \$151,443 is available from the Local Cash Match Reserve.
- On July 27, 2021 (AS 22030), an increase of \$5,698,855 to revenues, expenditures, and Local Cash Match was appropriated for the Head Start Grant, 1790022-2022, as a result of an award from the U.S. Department of Health and Human Services. Head Start is a national child development program that serves income-eligible families with children 3 to 5 years of age. Families served by Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. The required Local Cash Match of \$782,394 is available from the Local Cash Match Reserve. Funds will continue to support 31/24.4 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires.
- On July 28, 2021 (AS 22031), an increase of \$4,465,578 to revenues, expenditures, and Local Cash Match was appropriated for the Early Head Start Grant, 1790023-2022, as a result of an award from the U.S. Department of Health and Human Services. The Early Head Start Program is a national

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child development program that serves income-eligible families with children birth to 3 years of age. Families served by Early Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. This program also extends services to pregnant mothers who are income-eligible. The required Local Cash Match of \$466,279 is available from the Local Cash Match Reserve. Funds will continue to support 21/21.2 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires.

- On July 28, 2021 (AS 22032), an increase of \$1,099,225 to revenues, expenditures, and Local Cash Match was appropriated for the Early Head Start Child Care Partnership and Expansion Grant, 1790024-2022, as a result of an award from the U.S. Department of Health and Human Services. Funding will continue to support the expansion of the Early Head Start (EHS) program to serve additional children, including two classrooms in a center-based program at Gum Springs Glen Children's Center and other children through partnerships with regulated family child care providers. Total grant funding supports 11/11.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. The Local Cash Match requirement of \$194,402 is available from the Local Cash Match reserve for anticipated awards.
- On July 23, 2021 (AS 22026), an increase of \$9,552,740 to both revenues and expenditures was appropriated for the Infant and Toddler Connection, IDEA Part C Grant, 1790026-2022, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This award supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period extends from July 1, 2021, to June 30, 2022. Funding will continue to support 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.
- On July 27, 2021 (AS 22053), an increase of \$472,646 to both revenues and expenditures was appropriated for the Virginia Infant and Toddler Specialist (ITS) Network Grant, 1790033-2022, as a result of an award from Child Development Resources, Inc. This award will continue to support a Virginia Infant and Toddler Specialist Network office in the Northern 1 Region (encompassing Arlington County, Fairfax County, Loudoun County, City of Alexandria, City of Fairfax, and City of Falls Church) that provides training and professional development to center-based and family home early care and education programs to strengthen practices and enhance the healthy growth and development of infants and toddlers (birth to 36 months). Funding will continue to support 4/4.0 FTE grant positions for the time period July 1, 2021, through June 30, 2022. 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 October 6, 2021 (AS 22120), an increase of \$768,197 to both revenues and expenditures was appropriated for the Virginia Quality Rating and Improvement System Grant, 1790034-2022, as a result of funding received from the U.S. Department of Health and Human Services through the Virginia Department of Education. This award will support the continued implementation of a quality rating and improvement system for early care and education programs. The grant period is July 1, 2021, through June 30, 2022. There are 3/3.0 FTE grant positions associated with this award. The County is under no obligation to continue funding these positions once grant funding has expired. No Local Cash Match is required.

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General District Court

An increase of \$816,978 was appropriated to revenues and expenditures for the General District Court as a result of the following adjustment:

- On July 22, 2021 (AS 22062), an increase of \$816,978 to both revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2022, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding will continue to support 8/8.0 FTE grant positions from July 1, 2021, through June 30, 2022. 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.

Police Department

An increase of \$1,509,934 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustments:

- On August 30, 2021 (AS 22094), an increase of \$483,536 to both revenues and expenditures was appropriated for the Victim Witness Assistance Program Grant, 1900007-2022, as a result of an award from the Virginia Department of Criminal Justice Services. Funding supports the Victim Witness Assistance Program to ensure that staffing levels are adequate to provide comprehensive services to victims and witnesses of crime in the five police jurisdictions of Fairfax County, Fairfax City, the Towns of Herndon and Vienna, and George Mason University for the grant period July 1, 2021, through June 30, 2022. There are 6/6.0 FTE existing grant positions associated with this grant. 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 October 5, 2021 (AS 22128), an increase of \$1,026,398 to both revenues and expenditures was appropriated for the DMV Police DWI Unit grant, 1900031-2022, as a result of an award from the National Highway Traffic Safety Administration. Funding will support a full-time alcohol violation enforcement unit which will perform enforcement program patrols, sobriety checkpoints, and alcohol educational events. There are 10/10.0 FTE merit police officer positions associated with this award. If grant funding is ever reduced and/or eliminated, General Fund and/or other funding resources will need to be identified to continue these positions. There is no Local Cash Match associated with this award.

Fire and Rescue Department

An increase of \$15,000 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustment:

- On September 7, 2021 (AS 22080), an increase of \$15,000 to both revenues and expenditures was appropriated for the Conference and Education Assistance Program grant, 1920042-2022, for the Fire and Rescue Department as a result of an award from the Virginia Department of Fire Programs. These funds will cover costs for Fire and Rescue personnel to attend a Tactical Strength and Conditioning Facilitator (TSAC-F) Certification Course including course fees, travel, and required materials. There are no positions or Local Cash Match associated with this award.

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Department of Public Safety Communications

An increase of \$51,000 was appropriated to revenues and expenditures for the Department of Public Safety Communications as a result of the following adjustments:

- On July 27, 2021 (AS 22050), an increase of \$48,000 to both revenues and expenditures was appropriated for the Virginia E-911 PSAP Education Program - Multi-Jurisdiction PEP Project Grant, 1950004-2022, as a result of an award from the Virginia E-911 Services Board. This funding will support multi-jurisdictional training opportunities on topics related to public safety and 9-1-1 Centers. There are no positions associated with this award and no Local Cash Match is required.
- On July 27, 2021 (AS 22051), an increase of \$3,000 to both revenues and expenditures was appropriated for the Virginia E-911 PSAP Education Program - Individual PEP Project, 1950005-2022, as a result of an award from the Virginia E-911 Services Board. This funding will support training and professional development opportunities for Fairfax County call-takers and dispatchers in the 9-1-1 center. There are no positions associated with this award and no Local Cash Match is required.

Emergency Preparedness

An increase of \$75,000 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustment:

- On September 7, 2021 (AS 22077), an increase of \$75,000 to both revenues and expenditures was appropriated for the HazMat Foam Team Training & Equipment (FRD) Grant, 1HS0002-2020, 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 hazardous materials detection, decontamination, and documentation equipment to support the Fairfax County Hazardous Materials Response Team. The current award is specifically for the purchase of fluorine free foam and for providing flammable liquids training. The award period is October 1, 2020, to June 30, 2022. There are no positions associated with this grant and no Local Cash Match is required.

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COVID-19 Funding

An increase of \$163,751 was appropriated to revenues and expenditures for the COVID-19 Funding as a result of the following adjustments:

- On September 7, 2021 (AS 22100), an increase of \$79,251 to both revenues and expenditures was appropriated to the Adult Protect Services COVID-19 Relief Grant, 1CV6718-2022. 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 September 28, 2021 (AS 22126), an increase of \$84,500 to both revenues and expenditures was appropriated for the SAMHSA COVID-19 Emergency Grant, 1CV7601-2022, from the reserve for unanticipated grant awards. Funding will be used for two contracted peer support specialists to assist with the Fairfax-Falls Church Community Services Board's ongoing outreach efforts and resource navigation services for individuals with substance use disorder (including opioid use disorder) leaving the Adult Detention Center and individuals referred for services who recently overdosed or relapsed because of challenges related to COVID-19. This award covers the period from April 1, 2021, to May 31, 2022. There are no positions associated with this award and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment IV

FUND STATEMENT

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance¹	\$34,136,420	\$742,265	\$41,780,816	\$41,780,816	\$0
Revenue:					
Federal Funds ²	\$154,015,592	\$0	\$285,523,458	\$308,928,060	23,404,602
State Funds ²	45,091,343	0	106,854,235	106,274,577	(579,658)
Other Revenue	35,155,445	0	11,829,983	14,875,397	3,045,414
Other Match	0	0	994,620	994,620	0
Reserve for Estimated Grant Funding	0	113,705,421	56,990,650	66,990,650	10,000,000
Total Revenue	\$234,262,380	\$113,705,421	\$462,192,946	\$498,063,304	\$35,870,358
Transfers In:					
General Fund (10001)					
Local Cash Match	\$2,899,844	\$0	\$690,201	\$3,074,261	\$2,384,060
Reserve for Estimated Local Cash Match	1,532,810	4,432,654	3,742,453	1,358,393	(2,384,060)
Total Transfers In	\$4,432,654	\$4,432,654	\$4,432,654	\$4,432,654	\$0
Total Available	\$272,831,454	\$118,880,340	\$508,406,416	\$544,276,774	\$35,870,358

FEDERAL/STATE GRANT FUND

Attachment IV

FUND STATEMENT

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Expenditures:					
COVID-19 Funding ²	\$67,944,434	\$0	\$93,655,761	\$100,947,486	\$7,291,725
COVID-19 FEMA Public Assistance ²	46,794,653	0	25,890,003	28,390,003	2,500,000
Emergency Preparedness ³	12,006,571	0	9,122,620	9,122,620	0
Department of Vehicles Services	0	0	273,700	273,700	0
Office of Elections	1,243,241	0	188,709	188,709	0
Dept. of Public Works & Environmental Svcs.	0	0	1,664,780	1,664,780	0
Economic Development Authority	1,750,000	0	4,000,000	4,000,000	0
Dept. of Planning and Development	4,092	0	10,716	10,716	0
Dept. of Housing and Community Development ²	2,286,830	0	2,950,325	2,950,325	0
Office of Human Rights	184,661	0	597,909	597,909	0
Department of Transportation ²	19,564,845	0	152,932,498	151,562,499	(1,369,999)
Fairfax County Public Library	638	0	0	0	0
Department of Family Services ²	10,438,477	0	12,952,014	21,556,307	8,604,293
Health Department	4,603,617	0	3,389,448	3,389,448	0
Office to Prevent and End Homelessness	467,915	0	0	0	0
Fairfax-Falls Church Community Svcs Board	20,046,373	0	67,993,490	67,993,490	0
Office of Strategy Management	332,406	0	281,733	281,733	0
Dept. Neighborhood and Community Svcs	31,419,432	0	28,167,804	37,653,285	9,485,481
Circuit Court and Records	8,282	0	11,777	11,777	0
Juvenile and Domestic Relations District Court	(103,410)	0	277,035	277,035	0
Commonwealth's Attorney	9,753	0	48,093	48,093	0
General District Court	760,515	0	880,124	880,124	0
Police Department	3,061,223	0	6,935,747	6,935,747	0
Office of the Sheriff	426,027	0	301,574	301,574	0
Fire and Rescue Department	7,760,698	0	25,430,835	25,430,835	0
Department of Public Safety Communications	37,290	0	99,125	99,125	0
Department of Animal Sheltering	2,075	0	119,077	119,077	0
Unclassified Administrative Expenses	0	118,138,075	69,489,255	78,848,113	9,358,858
Total Expenditures	\$231,050,638	\$118,138,075	\$507,664,152	\$543,534,510	\$35,870,358
Total Disbursements	\$231,050,638	\$118,138,075	\$507,664,152	\$543,534,510	\$35,870,358
Ending Balance⁴	\$41,780,816	\$742,265	\$742,264	\$742,264	\$0

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

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$245,758.18 in revenues has been reflected as an increase in FY 2021 actuals and \$3,864,799.33 in expenditures has been reflected as an increase in FY 2021 actuals to properly record revenue and expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$245,758.18 in revenues

FY 2022 Mid-Year Review

FEDERAL/STATE GRANT FUND

Attachment IV

and a decrease of \$3,864,799.33 in expenditures to the *FY 2022 Revised Budget Plan*. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

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

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

FY 2022 Mid-Year Review
Attachment V – SAR and FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22200

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on January 25, 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:**Fund 10001 - General Fund****AGENCY**

12	Department of Procurement and Material Management	
	Operating Expenses	\$380,200
		\$380,200
26	Office of Capital Facilities	
	Operating Expenses	\$300,000
		\$300,000
38	Department of Housing and Community Development	
	Operating Expenses	\$942,297
		\$942,297
43	Office of the Police Civilian Review Panel	
	Compensation	\$93,324
	Operating Expenses	\$25,000
		\$118,324
57	Department of Tax Administration	
	Compensation	\$180,048
		\$180,048
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$3,390,981
		\$3,390,981
89	Employee Benefits	
	Benefits	\$141,343
		\$141,343

FUND

10015	Economic Opportunity Reserve	
	Operating Expenses	\$217,960
		\$217,960
20000	Consolidated Debt Service	
	Bond Expenses	(\$67)
		(\$67)
30010	General Construction and Contributions	
	Capital Projects	\$1,777,072
		\$1,777,072
30015	Environmental and Energy Program	
	Capital Projects	(\$200)
		(\$200)
30050	Transportation Improvements	
	Capital Projects	\$7,322,777
		\$7,322,777
30070	Public Safety Construction	
	Capital Projects	\$2,500,000
		\$2,500,000
30400	Park Authority Bond Construction	
	Capital Projects	(\$34,490)
		(\$34,490)
40010	County and Regional Transportation Projects	
	Capital Projects	(\$287,558)
		(\$287,558)
40100	Stormwater Services	
	Capital Projects	(\$390,833)
		(\$390,833)
40125	Metrorail Parking System Pledged Revenues	
	Capital Projects	(\$95,450)
		(\$95,450)
40300	Housing Trust Fund	
	Capital Projects	(\$8,143)
		(\$8,143)
50000	Federal/State Grants	
	Grant Expenditures	\$32,005,559
		\$32,005,559
69300	Sewer Construction Improvements	
	Capital Projects	(\$5,213,753)
		(\$5,213,753)
69310	Sewer Bond Construction	
	Capital Projects	\$947,504
		\$947,504

FUND

GIVEN under my hand this _____ of January, 2022

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 22200

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on January 25, 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:**Schools****FUND**

S10000	Public School Operating	
	Operating Expenditures	\$11,792,125
S31000	Public School Construction	
	Capital Projects	\$237,779,719
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$17,714
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$71,888
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$5,263,463
S60000	Public School Insurance	
	Operating Expenditures	(\$107,971)
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$2,503,114
S71000	Educational Employees' Retirement	
	Operating Expenditures	(\$3,974,123)

GIVEN under my hand this _____ of January, 2022

By: _____

Jill G. Cooper
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2022
Amendment AS 22902

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, on January 25, 2022, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$6,862,788	\$7,952,596	\$1,089,808
	Fund 10015 Economic Opportunity Reserve	\$478,779	\$696,739	\$217,960
	Fund 30010 General Construction and Contributions	\$49,941,229	\$52,691,229	\$2,750,000
	Fund 30050 Transportation Improvements	\$0	\$5,000,000	\$5,000,000
	Fund 30070 Public Safety Construction	\$0	\$2,500,000	\$2,500,000
	Fund 60000 County Insurance	\$24,318,961	\$25,960,961	\$1,642,000

A Copy - Teste:

Jill G. Cooper
Clerk to the Board of Supervisors

FY 2022 Mid-Year Review
Attachment VI – FY 2021 Audit Adjustments

FY 2021 AUDIT ADJUSTMENTS

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

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

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

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

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

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

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
80300	Park Capital Improvement	PR-000032			(\$2,062.23)	\$2,062.23	\$2,062.23
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000052			\$40.01	(\$40.01)	(\$40.01)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000057			\$420.00	(\$420.00)	(\$420.00)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000112			\$40.01	(\$40.01)	(\$40.01)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000113			\$240.06	(\$240.06)	(\$240.06)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000133			(\$24,751.04)	\$24,751.04	\$24,751.04
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement					(\$26,073.19)	\$26,073.19	\$26,073.19
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40300	Housing Trust	2H38-066-000			(\$320,941.15)	\$320,941.15	\$320,941.15
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40300	Housing Trust	2H38-220-000			\$320,941.15	(\$320,941.15)	(\$320,941.15)
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40300	Housing Trust	HF-000170			\$8,143.00	(\$8,143.00)	(\$8,143.00)
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
Total Fund 40300, Housing Trust					\$8,143.00	(\$8,143.00)	(\$8,143.00)
40330	Elderly Housing Programs			\$299.15		\$299.15	
	To record revenue in the appropriate year.						
40330	Elderly Housing Programs		Various		\$1,306.64	(\$1,306.64)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
Total Fund 40330, Elderly Housing Programs				\$299.15	\$1,306.64	(\$1,007.49)	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating	Non_Program		\$152,179.22		\$152,179.22	
	To accurately record revenue accruals.						
81000	FCRHA General Operating	2H38-109-000		(\$152,179.22)		(\$152,179.22)	
	To record revenue and expenditure accrual adjustments.						
Total Fund 81000, FCRHA General Operating				\$0.00		\$0.00	
81100	Fairfax County Rental Program		Various	\$60.26	\$1,685.87	(\$1,625.61)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
Total Fund 81100, Fairfax County Rental Program				\$60.26	\$1,685.87	(\$1,625.61)	
81300	RAD - Project Based Voucher			\$1,325.12		\$1,325.12	
	To record revenue accrual adjustments.						
81300	RAD - Project Based Voucher				\$15,988.63	(\$15,988.63)	
	To record expenditure accrual adjustments.						
Total Fund 81300, RAD - Project Based Voucher				\$1,325.12	\$15,988.63	(\$14,663.51)	

FY 2022 Mid-Year Review
Attachment VII – FCPS Mid-Year Review

Subject: FY 2022 Midyear 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: December 2, 2021 – Regular Meeting

School Board Action Required: Information

Key Points:

In the School Operating fund, funds available are increasing by \$3.4 million due to FY 2021 revenue and expenditure adjustments made after the FY 2021 Final Budget Review. The adjustments include a \$3.3 million increase in revenue in sales tax based on actual receipts and the federal IDEA and CARES grants. A \$0.1 million decrease in expenditures results in a net increase of \$3.4 million in available funding.

Recommended FY 2022 expenditure adjustments reflect a net increase of \$2.5 million to provide security surveillance cameras at ten middle schools, graduation cost support for school year 2022, funds for the special education comprehensive review, and an increase in federal grant expenditures. In addition to the expenditure adjustments, position authorization to recognize 54.5 ESSER grant positions approved by the School Board and 2.0 positions for the middle school security camera program.

As a result of the expenditure variance, the total funding available from the FY 2022 Midyear Review totals \$1.2 million and it is recommended that the savings be added to the FY 2023 Beginning Balance.

Changes to other School Board funds for FY 2022 are detailed in the attachment.

Recommendation:

That the School Board approve revenue and expenditure changes reflected in the FY 2022 Midyear Budget Review as detailed in the agenda item.

Attachment:

FY22 midyear budget agenda item

FY 2022 Midyear Summary

Recurring	School Operating Fund	Amount	Positions
	I. FY 2022 Revenue Adjustment		
N	A. Beginning Balance	\$3,430,357	
N	B. Grant Adjustments	<u>306,252</u>	
	Total Funds Available	\$3,736,609	
	II. FY 2022 Expenditure Adjustment		
N	A. Grant Adjustments	\$306,252	0.0
Y	B. Middle School Security Cameras	1,663,648	2.0
N	C. Graduation Ceremony Support	449,502	0.0
N	D. Special Education Audit/Comprehensive Review	69,447	0.0
Y	E. Position Authorization for ESSER Grants*	<u>0</u>	<u>54.5</u>
	Total Expenditure Adjustment	\$2,488,849	56.5
	III. FY 2023 Recommended Revenue Adjustments		
	A. Beginning Balance	\$1,247,760	
	FY 2022 Midyear Funds Available	\$0	56.5
	*Position authorization is requested. Position funding is reflected as part of the multiyear ESSER III plan.		

I. FY 2022 Revenue Adjustments**A. Beginning Balance - \$3.4 million**

In the School Operating fund, funds available are increasing by \$3.4 million due to FY 2021 revenue and expenditure adjustments made after the FY 2021 Final Budget Review. The adjustments include a \$3.3 million increase in sales tax revenue based on actual receipts; federal IDEA and CARES grants; and a \$0.1 million decrease in expenditures resulting in a net increase of \$3.4 million in available funding.

B. Grant Adjustments - \$0.3 million

Federal grant awards are received after the approved budget is adopted in May. Changes to awards are therefore recognized at the midyear review. (Revenue adjustments are offset by corresponding expenditure adjustments in II.A.)

Grant	Amount*
IDEA Section 611 and 619 Preschool	\$135,875
IDEA American Rescue Plan Section 611	(48,555)
Carl D. Perkins	153,254
CARES	(68,284)
ESSER III	<u>133,963</u>
Total	\$306,252
*Does not add due to rounding	

II. FY 2022 Expenditure Adjustments

A. Grant Adjustments - \$0.3 million, 0.0 positions

Federal grant awards are received after the approved budget is adopted in May. Changes to awards are therefore recognized at the midyear review. (Expenditure adjustments are offset by corresponding revenue adjustments in I.B.)

Grant	Amount*
IDEA Section 611 and 619 Preschool	\$135,875
IDEA American Rescue Plan Section 611	(48,555)
Carl D. Perkins	153,254
CARES	(68,284)
ESSER III	<u>133,963</u>
Total	\$306,252
*Does not add due to rounding	

B. Middle School Security Cameras - \$1.7 million, 2.0 positions

Funding of \$1.7 million is included to provide video surveillance cameras for the remaining ten middle schools: Burke, Carson, Franklin, Jackson, Key, Kilmer, Liberty, Longfellow, Stone, and Thoreau, and 2.0 security systems network specialists to support middle school monitoring systems within the Office of Safety and Security.

C. Graduation Ceremony Support - \$0.4 million, 0.0 positions

One-time funding of \$0.4 million is included to support graduation ceremony costs for school year 2022. This funding will support the cost of venue rental, transportation, live stream, and other logistical costs for 25 high schools, 2 alternative high schools, as well as centers and nontraditional programs. Fundraising activities typically help to defray the cost of graduation ceremonies. One-time funding will mitigate the impact of the pandemic on fundraising efforts.

D. Special Education Audit/Comprehensive Review - \$0.1 million, 0.0 positions

One-time funding of \$69,447 is included to expand the scope of work for year two of the Special Education Audit/Comprehensive Review to address the requests made by the School Board.

E. Position Authorization for ESSER Grants - \$0.0 million, 54.5 positions

Following the adoption of the FY 2022 Approved Budget, the School Board approved the addition of 52.5 positions, that are being funded from the ESSER III grant. Additionally, 2.0 school health positions are being funded from the ESSER II grant. This agenda item requests position authorization to recognize the additional 54.5 positions listed below.

Position Type	Positions
Social and Emotional Learning (SEL) Coordinator	1.0
SEL Specialists	2.0
Instructional Support Teachers	2.0
Business Specialists	2.0
Executive Principal	1.0
Region Resource Teachers	5.0
Finance Technicians	2.0
Assistant Director of Student Activities	12.5
Translators	5.0
Multilingual Manager	1.0
Multilingual Engagement Specialists	2.0
Budget Analyst	1.0
Program Manager	1.0
Office of Research and Strategic Initiatives Specialist	1.0
Administrative Assistant	1.0
Educational Specialists	2.0
English for Speakers of Other Languages (ESOL) Teachers	10.0
Public Health	1.0
School Health Support	2.0
Total Number of Positions*	54.5
*Position authorization is requested. Position funding is reflected as part of the multiyear ESSER III plan.	

III. FY 2023 Beginning Balance

Funding available from the FY 2022 Midyear Budget Review will be allocated to provide a \$1.2 million increase to the budgeted beginning balance for FY 2023. This results in a budgeted beginning balance for FY 2023 of \$21.9 million.

School Operating Fund Summary	
	Amount
Total Beginning Balance and Revenue Increase	\$3,736,609
Total Expenditure Increase	<u>2,488,849</u>
FY 2022 Midyear Funds Available	\$1,247,760
FY 2023 Beginning Balance Summary	
Funding Set Aside at the FY 2021 Final Budget Review	\$20,627,011
Funding Set Aside at the FY 2022 Midyear Budget Review	<u>1,247,760</u>
FY 2023 Beginning Balance Available	\$21, 874,771

IV. Other Funds Summary

School Board Funds	FY 2022 Revised	Adjustments	FY 2022 Midyear
School Construction	\$421,092,570	\$237,779,720	\$658,872,289
Food and Nutrition Services	\$94,382,948	\$17,714	\$94,400,662
Adult and Community Education	\$8,401,558	\$71,888	\$8,473,446
Grants and Self-Supporting Programs	\$136,076,603	\$5,263,464	\$141,340,066
School Insurance	\$20,133,756	(\$107,971)	\$20,025,785
Health and Flexible Benefits	\$590,614,078	\$2,503,114	\$593,117,192
Educational Employees' Supplementary Retirement System	\$229,307,057	(\$3,974,123)	\$225,332,934
School Other Post-Employment Benefits (OPEB) Trust	\$16,923,500	\$0	\$16,923,500

School Construction Fund

The FY 2022 beginning balance increased by \$2.0 million due to FY 2021 revenue and expenditure adjustments reported after the FY 2021 Final Budget Review. The beginning balance increase is offset by a corresponding increase in expenditures for FY 2022.

Authorized but unissued bonds increased by \$235.8 million due to additional projects from the 2021 bond referendum and adjustments reported after the FY 2021 Final Budget Review. The budget for additional contractual commitments increased by \$237.0 million to account for the renovation and planning projects which include renovations for Centreville HS, Falls Church HS, Armstrong ES, Bren Mar Park ES, Brookfield ES, Dranesville ES, Herndon ES, Lees Corner ES, Louise Archer ES, Wakefield Forest ES, and Willow Springs ES.

Food and Nutrition Services Fund

The FY 2022 beginning balance for the Food and Nutrition Services Fund (FNS) increased by \$17,714 due to FY 2021 revenue and expenditure adjustments reported after the FY 2021 Final Budget Review. As a result of these adjustments, the Food and Nutrition Services General Reserve, which is an allocated reserve, will increase by \$17,714 in FY 2022.

Adult and Community Education Fund

The Adult and Community Education Fund totals \$8.5 million. The FY 2022 beginning balance increased by \$2,835 due to FY 2021 adjustments reported after the FY 2021 Final Budget Review. Revenue changes include a net increase of \$69,054 for the Adult Education and Family Literacy Act (AEFLA) grant awards. A corresponding increase of \$71,888 in expenditures is the result of additional federal and state grant awards and the FY 2021 adjustments.

Grants and Self-Supporting Programs Fund

The FY 2022 beginning balance increased by \$17,234 in the Grants and Self-Supporting Programs Fund due to revenue and expenditure adjustments reported after the FY 2021 Final Budget Review. The net impact of the increasing beginning balance, new and revised grant awards, and other FY 2022 adjustments results in an increase of \$5.3 million in expenditures in the Grants and Self-Supporting Fund.

Summer School Subfund:

The Summer School Subfund totals \$21.7 million. The FY 2022 beginning balance increased by \$1,971 due to FY 2021 revenue adjustments reported after the FY 2021 Final Budget Review. This increase in available funding for FY 2022 is offset by a corresponding increase to the summer school reserve.

Grants Subfund:

The FY 2022 beginning balance increased by \$15,263 due to adjustments reported after the FY 2021 Final Budget Review. The adjustments include an increase in revenue of \$4,496 and an increase in expenditure budget of \$10,767 to reflect actual balances in the Grants Subfund as of June 30, 2021. After accounting for year-end and carryover adjustments of \$15,263 and new and revised grant awards totaling \$5.2 million, the Grants Subfund reflects a net increase of \$5.3 million including an increase of 18.4 positions. Listed below are the new and revised grant awards:

Grants Subfund		
Grant	Amount	Positions
Federal		
CRRSA Act ESSER II To Address Unfinished Learning	\$3,948,000	17.4
Safe Routes to School	23,600	0.0
McKinney-Vento Homeless Assistance Act	17,078	0.0
McKinney-Vento Homeless Assistance ARP	150,000	0.0
Title III, Immigrant and Youth	(248,577)	0.0
Title III, Part A	105,502	0.0
Title II, Part A*	-	1.0
Title I, Part A	215,985	0.0
State		
Race to GED	250,000	0.0
Hate Crimes	40,000	0.0
Project Graduation	37,500	0.0
Other Grants (under \$20,000)	19,192	0.0
Other		
Apple FCU Great Beginnings	100,000	0.0
Northrop Grumman STEM	46,500	0.0

Claude Moore	356,660	0.0
NOVA Talent	151,300	0.0
Other Grants (under \$20,000)	<u>33,490</u>	<u>0.0</u>
Total	\$5,246,230	18.4
*Position authorization is requested. Position funding is reflected in the FY 2022 Approved Budget		

School Insurance Fund

The FY 2022 beginning balance for the Insurance Fund reflects a decrease of \$0.1 million due to year-end adjustments to FY 2021 workers' compensation claims paid and claims management expenditures that were made after the FY 2021 Final Budget Review. A corresponding decrease of \$0.1 million was made to the allocated reserves.

School Health and Flexible Benefits Fund

The FY 2022 beginning balance decreased by \$52,727 due to revenue and expenditures adjustments reported after the FY 2021 Final Budget Review. Revenue changes result from a \$2.6 million increase in pharmaceutical rebates and subsidies. The net impact results in an expenditure increase of \$2.5 million in health benefits paid.

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

The FY 2022 beginning balance reflects a decrease of \$20.8 million due to revenue and expenditure adjustments reported after the FY 2021 Final Budget Review. The decrease is due to lower FY 2021 investment income of \$30.5 million offset by lower expenditures for investment services of \$9.7 million. Adjustments are an annual occurrence due to the timing of the preparation of the year-end budget agenda and the determination of final portfolio values, which are not available until late July.

Revenue for FY 2022 Midyear is projected to be \$25.5 million higher than the FY 2022 Revised Budget due to higher projected investment income of \$28.6 million offset by lower security lending income of \$3.1 million. Expenditures are projected to decline by \$4.0 million primarily due to lower security lending expenses and retiree benefit payments, offset slightly by the addition of three positions to support ERFC. As a result of these adjustments, the FY 2022 Midyear ending balance is projected to be \$3.5 billion, a net increase of \$8.7 million as compared to the FY 2022 Revised Budget.

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

The beginning balance for the School Other Post-Employment Employee Benefits (OPEB) Trust Fund reflects an increase of \$2.6 million due to revenue and expenditure adjustments reported after the FY 2021 Final Budget Review. The adjustment was made to capture June 2021 investment results which increased net investment income by \$2.6 million. This adjustment is an annual occurrence due to the timing of the preparation of the year-end budget agenda and the determination of final portfolio values which were not available until after the FY 2021 Final Budget Review. As a result of the FY 2021 final adjustments, the FY 2022 projected ending balance reflects an increase of \$2.6 million.

APPENDIX

SCHOOL OPERATING FUND STATEMENT

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1:	\$ 232,758,174	\$ 236,188,530	\$ 3,430,357
RECEIPTS:			
State Revenue	\$ 781,783,806	\$ 781,783,806	\$ -
Federal Aid	338,300,658	338,606,910	306,252
City of Fairfax Tuition	50,243,746	50,243,746	-
Tuition, Fees, and Other	23,926,774	23,926,774	-
Total Receipts	\$ 1,194,254,984	\$ 1,194,561,236	\$ 306,252
TRANSFERS IN:			
Combined County General Fund	\$ 2,172,661,166	\$ 2,172,661,166	\$ -
County Transfer - Cable Communications	875,000	875,000	-
Total Transfers In	\$ 2,173,536,166	\$ 2,173,536,166	\$ -
Total Receipts & Transfers	\$ 3,367,791,150	\$ 3,368,097,402	\$ 306,252
Total Funds Available	\$ 3,600,549,323	\$ 3,604,285,932	\$ 3,736,609
EXPENDITURES:			
School Board Flexibility Reserve	\$ 3,528,634,222	\$ 3,531,123,072	\$ 2,488,849
	8,000,000	8,000,000	-
Total Expenditures	\$ 3,536,634,222	\$ 3,539,123,072	\$ 2,488,849
TRANSFERS OUT:			
School Construction Fund	\$ 16,004,197	\$ 16,004,197	\$ -
Grants & Self-Supporting Fund	20,481,059	20,481,059	-
Food and Nutrition Services Fund	1,800,000	1,800,000	-
Adult & Community Education Fund	1,535,709	1,535,709	-
Consolidated County & School Debt Fund	3,467,125	3,467,125	-
Total Transfers Out	\$ 43,288,090	\$ 43,288,090	\$ -
Total Disbursements	\$ 3,579,922,312	\$ 3,582,411,162	\$ 2,488,849
ENDING BALANCE, JUNE 30	\$ 20,627,011	\$ 21,874,771	\$ 1,247,760
LESS:			
FY 2023 Beginning Balance	\$ 20,627,011	\$ 21,874,771	\$ 1,247,760
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

¹The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

SCHOOL CONSTRUCTION FUND STATEMENT

	FY 2022 <u>Revised¹</u>	FY 2022 Midyear <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 64,315,282	\$ 66,312,244	\$ 1,996,962
RESERVES:			
Reserve For Turf Replacement	\$ 2,609,120	\$ 1,587,636	\$ (1,021,484)
Total Reserve	\$ 2,609,120	\$ 1,587,636	\$ (1,021,484)
RECEIPTS:			
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ -
TJHSST Tuition - Capital Costs	800,000	800,000	-
Miscellaneous Revenue	306,000	306,000	-
Turf Field Replacement Revenue	345,000	345,000	-
Total Receipts	\$ 181,451,000	\$ 181,451,000	\$ -
AUTHORIZED BUT UNISSUED BONDS	\$ 146,250,176	\$ 382,032,933	\$ 235,782,757
Total Referendums	\$ 146,250,176	\$ 382,032,933	\$ 235,782,757
TRANSFERS IN:			
School Operating Fund			
Building Maintenance	\$ 13,000,000	\$ 13,000,000	\$ -
Classroom Equipment	1,421,113	1,421,113	-
Facility Modifications	600,000	600,000	-
Synthetic Turf Field Replacement	983,084	983,084	-
County General Construction and Contributions Fund			
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-
Total Transfers In	\$ 29,104,197	\$ 29,104,197	\$ -
Total Receipts and Transfers	\$ 356,805,372	\$ 592,588,130	\$ 235,782,757
Total Funds Available	\$ 423,729,774	\$ 660,488,009	\$ 236,758,236
EXPENDITURES AND COMMITMENTS:			
Expenditures	\$ 274,842,394	\$ 276,839,356	\$ 1,996,962
Additional Contractual Commitments	146,250,176	382,032,933	235,782,757
Total Disbursements	\$ 421,092,570	\$ 658,872,289	\$ 237,779,720
ENDING BALANCE, JUNE 30	\$ 2,637,204	\$ 1,615,720	\$ (1,021,484)
Less:			
Reserve For Turf Replacement	\$ 2,637,204	\$ 1,615,720	\$ (1,021,484)
Available Ending Balance	\$ -	\$ -	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 6,209,674	\$ 6,227,388	\$ 17,714
RECEIPTS:			
State Aid	\$ 1,448,727	\$ 1,448,727	\$ -
Federal Aid	43,613,061	43,613,061	-
Food Sales	41,141,127	41,141,127	-
Other Revenue	170,359	170,359	-
Total Receipts	\$ 86,373,274	\$ 86,373,274	\$ -
TRANSFERS IN:			
School Operating Fund	\$ 1,800,000	\$ 1,800,000	\$ -
Total Transfers In	\$ 1,800,000	\$ 1,800,000	\$ -
Total Receipts and Transfers	\$ 88,173,274	\$ 88,173,274	\$ -
Total Funds Available	\$ 94,382,948	\$ 94,400,662	\$ 17,714
EXPENDITURES:			
	\$ 88,175,547	\$ 88,175,547	\$ -
Food and Nutrition Services General Reserve	\$ 6,207,401	\$ 6,225,115	\$ 17,714
Total Disbursements	\$ 94,382,948	\$ 94,400,662	\$ 17,714
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ (560,709)	\$ (557,874)	\$ 2,835
RECEIPTS:			
State Aid	\$ 1,080,364	\$ 1,080,364	\$ -
Federal Aid	2,209,820	2,278,874	69,054
Tuition and Fees	4,033,603	4,033,603	-
Other	102,771	102,771	-
Total Receipts	\$ 7,426,558	\$ 7,495,611	\$ 69,054
TRANSFERS IN:			
School Operating Fund	\$ 1,535,709	\$ 1,535,709	\$ -
Total Transfers In	\$ 1,535,709	\$ 1,535,709	\$ -
Total Receipts and Transfers	\$ 8,962,267	\$ 9,031,320	\$ 69,054
Total Funds Available	\$ 8,401,558	\$ 8,473,446	\$ 71,888
EXPENDITURES:	\$ 8,401,558	\$ 8,473,446	\$ 71,888
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, July 1			
Grants	\$ 20,008,904	\$ 20,024,167	\$ 15,263
Summer School	11,481,007	11,482,978	1,971
Total Beginning Balance	\$ 31,489,911	\$ 31,507,145	\$ 17,234
RECEIPTS:			
Grants			
State Aid	\$ 16,019,705	\$ 16,366,397	\$ 346,692
Federal Aid	57,355,106	61,566,694	4,211,588
Industry, Foundation, Other	124,235	812,185	687,950
Unallocated Grants	6,000,000	6,000,000	-
Summer School			
State Aid	-	-	-
Tuition	2,407,100	2,407,100	-
Industry, Foundation, Other	20,000	20,000	-
Total Receipts	\$ 81,926,146	\$ 87,172,376	\$ 5,246,230
TRANSFERS IN:			
School Operating Fund (Grants)	\$ 12,724,661	\$ 12,724,661	\$ -
School Operating Fund (Summer School)	7,756,398	7,756,398	-
Cable Communications Fund (Grants)	2,179,486	2,179,486	-
Total Transfers In	\$ 22,660,545	\$ 22,660,545	\$ -
Total Funds Available	\$ 136,076,603	\$ 141,340,066	\$ 5,263,464
EXPENDITURES:			
Grants	\$ 108,412,097	\$ 113,673,590	\$ 5,261,493
Unallocated Grants	6,000,000	6,000,000	-
Summer School	15,277,837	15,277,837	-
Total Expenditures	\$ 129,689,934	\$ 134,951,427	\$ 5,261,493
RESERVES:			
Summer School Reserve	\$ 6,386,668	\$ 6,388,639	\$ 1,971
Total Reserves	\$ 6,386,668	\$ 6,388,639	\$ 1,971
Total Disbursements	\$ 136,076,603	\$ 141,340,066	\$ 5,263,464
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

SCHOOL INSURANCE FUND STATEMENT

	FY 2022 Revised¹	FY 2022 Midyear Revised	Variance
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 43,078,094	\$ -
Other Insurance Accrued Liability	7,158,641	7,158,641	-
Allocated Reserves	2,862,417	2,754,446	(107,971)
BEGINNING BALANCE, July 1	\$ 53,099,152	\$ 52,991,181	\$ (107,971)
RECEIPTS:			
Workers' Compensation			
School Operating Fund	\$ 10,738,928	\$ 10,738,928	\$ -
School Food & Nutrition Services Fund	324,284	324,284	-
Other Insurance			
School Operating Fund	6,008,127	6,008,127	-
Insurance Proceeds/ Rebates	200,000	200,000	-
Total Receipts	\$ 17,271,339	\$ 17,271,339	\$ -
Total Funds Available	\$ 70,370,491	\$ 70,262,520	\$ (107,971)
EXPENDITURES:			
Workers' Compensation Administration	\$ 714,099	\$ 714,099	\$ -
Workers' Compensation Claims Paid	9,170,000	9,170,000	-
Workers' Compensation Claims Management	1,205,000	1,205,000	-
Other Insurance	6,370,365	6,370,365	-
General Reserves	2,674,292	2,566,321	(107,971)
Total Expenditures	\$ 20,133,756	\$ 20,025,785	\$ (107,971)
Net change in accrued liabilities-Workers' Comp	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	-	-
Net Change in Accrued Liability	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 50,236,735	\$ 50,236,735	\$ -
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
Available Ending Balance	\$ 50,236,735	\$ 50,236,735	\$ -
Restricted Reserves			
Workers' Compensation Accrued Liability	\$ 43,078,094	\$ 43,078,094	\$ -
Other Insurance Accrued Liability	7,158,641	7,158,641	-
Allocated Reserves	-	-	-
Total Reserves	\$ 50,236,735	\$ 50,236,735	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 124,073,920	\$ 124,021,193	\$ (52,727)
RECEIPTS:			
Employer Contributions	\$ 268,332,545	\$ 268,332,545	\$ -
Employee Contributions	79,585,368	79,585,368	-
Retiree/Other Contributions	62,409,181	62,409,181	-
Interest Income	-	-	-
Rebates and Subsidies	46,046,140	48,601,981	2,555,841
Subtotal	\$ 456,373,234	\$ 458,929,075	\$ 2,555,841
Flexible Accounts Withholdings	\$ 10,166,924	\$ 10,166,924	\$ -
Total Receipts	\$ 466,540,158	\$ 469,095,999	\$ 2,555,841
Total Funds Available	\$ 590,614,078	\$ 593,117,192	\$ 2,503,114
EXPENDITURES/PAYMENTS:			
Health Benefits Paid	\$ 365,132,988	\$ 367,636,102	\$ 2,503,114
Premiums Paid	77,966,982	77,966,982	-
Claims Incurred but not Reported (IBNR)	21,392,987	22,442,987	1,050,000
IBNR Prior Year Credit	(20,830,000)	(21,880,000)	(1,050,000)
Health Administrative Expenses	15,111,448	15,111,448	-
Subtotal	\$ 458,774,405	\$ 461,277,520	\$ 2,503,114
Flexible Accounts Reimbursement	\$ 9,985,349	\$ 9,985,349	\$ -
FSA Administrative Expenses	172,443	172,443	-
Subtotal	\$ 10,157,792	\$ 10,157,792	\$ -
Total Expenditures	\$ 468,932,197	\$ 471,435,312	\$ 2,503,114
ENDING BALANCE, JUNE 30	\$ 121,681,881	\$ 121,681,881	\$ -
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
Premium Stabilization Reserve	121,681,881	121,681,881	-
Available Ending Balance	\$ -	\$ -	\$ -

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

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

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 3,292,936,587	\$ 3,272,144,651	\$ (20,791,936)
RECEIPTS:			
Contributions	\$ 163,392,614	\$ 163,392,614	\$ -
Investment Income	275,100,000	300,600,004	\$ 25,500,004
Total Receipts	\$ 438,492,614	\$ 463,992,618	\$ 25,500,004
Total Funds Available	\$ 3,731,429,201	\$ 3,736,137,269	\$ 4,708,068
EXPENDITURES	\$ 229,307,057	\$ 225,332,934	\$ (3,974,123)
ENDING BALANCE, JUNE 30	\$ 3,502,122,144	\$ 3,510,804,335	\$ 8,682,191
Less:			
Outstanding Encumbered Obligations	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	<u>\$ 3,502,122,144</u>	<u>\$ 3,510,804,335</u>	<u>\$ 8,682,191</u>

¹The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

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

	<u>FY 2022 Revised¹</u>	<u>FY 2022 Midyear Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 205,800,042	\$ 208,374,626	\$ 2,574,584
REVENUE:			
Employer Contributions	\$ 21,818,000	\$ 21,818,000	\$ -
Net Investment Income	5,000,000	5,000,000	-
Total Revenue	\$ 26,818,000	\$ 26,818,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 232,618,042	\$ 235,192,626	\$ 2,574,584
EXPENDITURES:			
Benefits Paid	\$ 16,818,000	\$ 16,818,000	\$ -
Administrative Expenses	105,500	105,500	-
Total Expenditures	\$ 16,923,500	\$ 16,923,500	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 215,694,542</u>	<u>\$ 218,269,126</u>	<u>\$ 2,574,584</u>

¹ The budget for FY 2022 was revised on August 26, 2021 based on the approval of the FY 2021 Final Budget Review.

SUPPLEMENTAL APPROPRIATION RESOLUTION FY 2022

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

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$3,536,634,222	\$3,539,123,072	\$2,488,849
S31000	School Construction Operating Expenditures	\$421,092,570	\$658,872,289	\$237,779,720
S40000	School Food & Nutrition Services Operating Expenditures	\$94,382,948	\$94,400,662	\$17,714
S43000	School Adult & Community Education Operating Expenditures	\$8,401,558	\$8,473,446	\$71,888
S50000	School Grants & Self-Supporting Operating Expenditures	\$136,076,603	\$141,340,066	\$5,263,464
S60000	Public Schools Insurance Fund Operating Expenditures	\$20,133,756	\$20,025,785	(\$107,971)
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$590,614,078	\$593,117,192	\$2,503,114
S71000	School Educational Employees' Supplementary Retirement System Trust Fund Operating Expenditures	\$229,307,057	\$225,332,934	(\$3,974,123)
S71100	School Other Post-Employment Benefits Trust Fund Operating Expenditures	\$16,923,500	\$16,923,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Midyear Budget Review, at a regular meeting held on December 16, 2021, Regular Meeting.

Date

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

**FISCAL PLANNING RESOLUTION
FY 2022**

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

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

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2022 Midyear Budget Review, at a regular meeting held on December 16, 2021, Regular Meeting.

Date

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

**Grants Development Section
Office of Budget Services**

**Quarterly Report - FY 2022
Date: October 31, 2021**

Update for FY 2022 Grants

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

- Competitive grants submitted: \$0.6 million (16 grants)
- Competitive grants awarded: \$0.3 million (15 grants)
- Competitive grants denied: \$0.0 million (0 grants)
- Competitive grants pending: \$0.3 million (1 grant)

This report provides the status of competitive grants awarded in collaboration with Educate Fairfax (formerly the Foundation for Fairfax County Public Schools) for FY 2022:

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

The status of FY 2022 entitlement grants is as follows:

- Entitlement grants submitted: \$37.2 million (5 grants)
- Entitlement grants awarded: \$37.4 million (5 grants)
- Entitlement grants pending: \$0.0 million (0 grants)

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

- Federal stimulus grants submitted: \$198.7 million (2 grants)
- Federal stimulus grants awarded: \$198.7 million (2 grants)
- Federal stimulus grants pending: \$0.0 million (0 grants)

Final Update for FY 2021 Grants

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

- Competitive grants submitted: \$11.4 million (49 grants)
- Competitive grants awarded: \$7.4 million (42 grants)
- Competitive grants denied: \$3.3 million (5 grants)
- Competitive grants pending: \$0.6 million (2 grants)

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

- Competitive grants submitted: \$3.0 million (10 grants)
- Competitive grants awarded: \$0.4 million (5 grants)
- Competitive grants denied: \$2.0 million (3 grants)
- Competitive grants pending: \$0.0 million (2 grants)

The status of FY 2021 entitlement grants is as follows:

- Entitlement grants submitted: \$78.1 million (10 grants)
- Entitlement grants awarded: \$78.8 million (10 grants)

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

- Federal stimulus grants submitted: \$166.9 million (12 grants)
- Federal stimulus grants awarded: \$164.6 million (12 grants)

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