

**ATTACHMENT VI:
OTHER FUNDS DETAIL**

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10015, Economic Opportunity Reserve \$53,030,855

FY 2024 expenditures are recommended to increase \$53,030,855 to appropriate the full balance of the fund. The increase is due to \$51,446,979 from the carryover of unexpended project balances and the unspent appropriated reserve, \$500,000 in anticipated interest earnings in FY 2024, and a \$1,083,876 transfer increase from the General Fund per the County's reserve policy. FY 2024 expenditures reflect \$7,395,600 in remaining balances previously appropriated to approved projects, and the appropriated reserve of \$45,635,255 to allow additional projects approved by the Board of Supervisors to be funded throughout the fiscal year. Based on the total appropriation in the fund in FY 2024, the Economic Opportunity Reserve is fully funded at its target level of 1.0 percent of General Fund disbursements, excluding those disbursements related to the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

FY 2023 actual expenditures reflect a decrease of \$50,836,553, or 99.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$51,112,822. This variance is due to unexpended project balances of \$7,395,600, and the balance of the Appropriated Reserve of \$43,440,953.

Actual revenues in FY 2023 total \$760,426, an increase of \$610,426, or 407.0 percent, over the FY 2023 estimate of \$150,000 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

Fund 10040, Information Technology Projects \$72,840,424

FY 2024 expenditures are recommended to increase \$72,840,242 due to the carryover over of unexpended project balances of \$50,389,023, a General Fund Transfer of \$14,506,533 to support new and continuing IT projects; a transfer of \$6,869,857 from Fund 40040, Fairfax-Falls Church Community Services Board, to support the development of a new electronic health record system; and the appropriation of \$1,075,011 in additional revenue received in FY 2023. Adjustments related to revenue include an increase of \$687,842 in interest income above the amount anticipated, \$431,350 in State Technology Trust Fund revenue, \$415,300 in Circuit Court Public Access Network (CPAN) revenue, \$39,130 in Land Records revenues, and \$258,851 in Electronic Summons revenue.

FY 2023 Actual Expenditures reflect a decrease of \$50,389,023, or 66.2 percent, from the *FY 2023 Revised Budget Plan* level of \$76,119,025, reflecting unexpended project balances carried over into FY 2024.

FY 2023 Actual Revenues total \$1,832,473, 141.9 percent above the FY 2023 Estimate of \$757,462 as a result of increases in interest income, State Technology Trust Fund revenues, CPAN revenues, Land Records fees, and Electronic Summons revenues.

As a result of the actions discussed above, the FY 2024 ending balance for the fund remains \$0.

The following adjustments are required at this time:

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Audit Management Project (IT-000049)	(\$30,000)	This project is complete, and the balance is reallocated to support other initiatives.
Circuit Court Automated Recording System (2G70-022-000)	59,265	Project supports CCR's technology modernization program. Funded via CPAN and Land Records fees.
Circuit Court Case Management System (2G70-021-000)	199,274	Balances will be used to maintain the Circuit Court's existing case management system and support the implementation of the new Court Integrated Case Management System. The project is supported by State Technology Trust Fund (TTF) revenue.
CSB Electronic Health Record System (IT-000062)	6,869,857	This is a new project to purchase and implement a dedicated Electronic Health Record system solution. This project is supported by balances from Fund 40040, Fairfax-Falls Church Community Services Board (CSB).
Customer Relationship Management (CRM) (2G70-041-000)	500,000	Supports a unified tracking/case management of service requests via a multi-platform CRM solution across e-mail, web, social media, and call center capabilities.
Cyber Security Enhancement Initiative (2G70-052-000)	500,000	Supports continuation of the County's Cyber Security program.
DIT Tactical Initiatives (2G70-015-000)	362,842	Supports flexibility to respond to unanticipated and otherwise unfunded technology needs.
E. Gov. Programs (2G70-020-000)	400,000	Supports continuation of eGov programs, including the County's website, mobile apps, chatbots, artificial intelligence, web content management system, FairfaxNet and other required updates and enhancements.
Electronic Summons and Court Scheduling (2G70-067-000)	128,630	This project provides maintenance and support to the e-summons program in the police department.
Enterprise Architecture and Support (2G70-018-000)	1,000,000	Supports enterprise-wide business applications and information technology infrastructure needs.
Enterprise Content Services Project (IT-000017)	250,000	Supports countywide efforts to store, centralize, and share documents and other data; this strategy includes the use of tools that enable the origination, creation, editing, management, review, publishing, search, retrieval, and applied use of information regardless of the initial source or format.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Enterprise Data Analytics and Business Intelligence (IT-000034)	750,000	This multiphase project supports the County's strategic objective of improving evidence-based decisions ensuring resources (time, money, and people) are used efficiently and effectively, and developing sustainable strategic plans to better serve constituent populations.
Enterprise Modernization Project (IT-000056)	1,050,000	This project will enable DIT and partner agencies to further its digital transformation by streamlining, securing, and automating systems, while enhancing collection practices and improving business technology.
Facility Maintenance Management (2G70-040-000)	200,000	This project supports implementation of an Enterprise Asset Management System for effective management of FMD's core business line, Operations and Maintenances (O&M) service delivery.
FCPA Asset Management System (IT-000042)	345,052	This project supports implementation of a facilities and asset life cycle management solution to manage ongoing maintenance, and support capital project planning and construction project management for the Fairfax County Park Authority (FCPA).
Geospatial Initiatives (IT-000028)	1,325,000	This project continues to modernize the GIS infrastructure and complete the refresh of several GIS based systems critical to County operations. The completed modernization will enable sound integrations of GIS with operational business systems, expand the operational use of GIS, protect the investment in data, and provide the stability expected of corporate systems.
Information Technology Training (2G70-006-000)	296,781	This project supports essential IT training required to maintain staff technical skills and required certification.
Integrated Human Services Technology Project (IT-000025)	500,000	This project supports the development of a roadmap and implementation plan for integrated Health and Human services technology, designed to provide a comprehensive view of clients and their needs, deliver a scalable set of properly coordinated services, improve service quality with accurate and timely data, and deploy and maintain cost-effective IT assets and services.
Juvenile and Domestic Relations District Court Resident Record System (IT-000063)	800,000	This project supports the development of a new system that court services administration can use to log and maintain records for residents at Juvenile and Domestic Relations District Court facilities.
Office of Elections Technology Project (IT-000006)	5,000,000	This project supports the phased replacement of election equipment when current equipment reaches end of life.
PCI Compliance (IT-000046)	(260,133)	This project is complete, and the balance is reallocated to support other initiatives.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Police Record Management System Refresh (IT-000013)	631,481	This project supports the replacement of the current Police Records Management system that supports present and future police department needs and business processes and that maintains close integration with the Computer-Aided Dispatch system.
Remote Access (2G70-036-000)	200,000	This project supports enhanced and expanded capability of authorized County users to securely access the County's systems from remote locations or field service activities, telework, Continuity of Operations Plans (COOP), and emergency events such as pandemic outbreaks or natural and weather emergencies.
Sheriff's Department Jail Management System (IT-000047)	1,380,000	This project supports the replacement of the legacy inmate management system to modernize and meet new demands.
Telecommunications Modernization (2G70-038-000)	(6,648)	This project is complete, and the balance is reallocated to support other initiatives.
Total	\$22,451,401	

Debt Service Funds

Fund 20000, Consolidated County and Schools Debt Service

\$3,139,752

FY 2024 expenditures are recommended to increase \$3,139,752 for anticipated debt service requirements associated with bond sales and capital requirements as outlined in the FY 2024 - FY 2028 Adopted Capital Improvement Program (With Future Fiscal Years to FY 2033).

A Transfer Out of \$3,000,000 is included to Fund 81400, FCRHA Asset Management, to provide funding for design and related development costs incurred prior to the bond sale for the Original Mount Vernon High School (OMVHS) project through the end of the calendar year. The bond sale for this project is anticipated to occur in mid FY 2024 to cover any remaining design and all construction costs.

FY 2024 revenues are recommended to remain the same as the FY 2024 Adopted Budget Plan. FY 2024 also includes a \$281,689 Transfer In from Fund 40300, Housing Trust, related to the Lincolnia Senior Center project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

FY 2023 actual expenditures reflect a decrease of \$5,422,957, or 1.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$345,284,406. This is primarily attributable to lower than anticipated debt service payments and operating expenses.

Actual revenues in FY 2023 total \$2,740,606, an increase of \$435,106, or 18.9 percent, over the FY 2023 estimate of \$2,305,500 primarily due to higher than anticipated bond proceeds and miscellaneous revenue.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Capital Project Funds

Fund 30000, Metro Operations and Construction **\$2,292,589**

FY 2024 expenditures are recommended to increase \$2,292,589 due to increases in the County's share of the jurisdictional operating subsidy and share of capital project planning in the Washington Metropolitan Area Transit Authority (WMATA) Board FY 2024 Adopted Budget. Fund balances are sufficient to support these increases without additional resources.

FY 2023 actual expenditures reflect a decrease of \$2,207,236 or 2.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$91,727,334. The change is primarily attributable to greater than anticipated interest income and state aid to operating expenses. It should be noted that this does not reflect a decrease in the contribution to Metro's capital program; it is a change in how the same required subsidy was met based on available resources. The balance of County funds will be utilized to address a portion of the County's share of the WMATA operating subsidy for FY 2024.

Actual revenues in FY 2023 total \$151,949,714, an increase of \$2,946,995, or 2.0 percent, over the FY 2023 estimate of \$149,002,719 primarily due to increases in state aid for capital requirements and in interest income, partially offset by decreases in gas tax proceeds and state aid to operating requirements.

As a result of the actions discussed above, the FY 2024 ending balance is projected to remain at \$0.

Fund 30010, General Construction and Contributions **\$327,232,090**

FY 2024 expenditures are recommended to increase \$327,232,090 due to the carryover of unexpended project balances in the amount of \$245,854,494 and an adjustment of \$81,377,596. This adjustment includes an increase to the General Fund transfer of \$35,950,428 including: \$2,500,000 to support turf field replacement, \$1,000,000 to address small scale capital projects in each Supervisory District, \$11,917,428 for the Capital Sinking Fund to support prioritized critical infrastructure replacement and upgrades, \$1,000,000 for the Construction Escalation Reserve, \$3,000,000 to support facility space planning initiatives, \$233,000 to support the removal of illegal signs, \$5,000,000 to support Park Authority CIP Projects, \$500,000 to support the Park Authority Forestry Operations Division, \$800,000 to support security assessments and improvements at County facilities, \$3,000,000 to support the temporary re-location of clinical services from the Joseph Willard Health Center, and \$7,000,000 to provide building and site improvements at the Workhouse Campus.

The adjustment also includes the appropriation of \$45,427,168 in revenues received in FY 2023, including: \$296,212 in higher than anticipated Athletic Service Fee revenues; \$18,100 in Developer Contributions; \$5,000,000 in bond premium associated with the January 2023 bond sale, partially offset by an amount of \$605,753 required for final financing associated with the Original Mount Vernon High School redevelopment project; \$475,075 in Developer Streetlights Program revenue; \$179,698 in revenues from the sale of capital equipment; \$23,100 in revenues associated with the Crossroads Interim Park Agreement; \$7,039 in Emergency Directive Program revenue; \$7,829 in Grass Mowing Directive Program revenue; \$20,464 in interest earnings from Economic Development Authority (EDA) bonds associated with the Lewinsville redevelopment project; \$60,242 in Minor Streetlight Upgrades Program revenue; \$34,332 in Strike Force Blight Abatement revenues; and \$40,000,000 in EDA bonds to be sold in FY 2024 to support the full design and construction of the Tysons Community Center, partially offset by a decrease of \$89,170 in anticipated Developer Default revenue that is no longer expected to be received.

The following project adjustments are required at this time:

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Services Fee - Custodial Support (2G79-219-000)	\$44,432	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2023.
Athletic Services Fee – FCPS Diamond Fields (2G51-003-000)	74,053	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2023.
Athletic Services Fee - Turf Field Replacement (PR-000097)	2,677,727	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues of \$177,727 received in FY 2023 and \$2,500,000 to support turf field replacements scheduled for FY 2024. The Park Authority administers the County’s Synthetic Turf Replacement Program which includes a total of 79 fields (50 Park Authority and 29 FCPS). A synthetic field is generally under warranty for up to eight years and the Park Authority manages to maintain fields to a useful life of up to ten years. The current program funding can support between 4 and 5 fields per year. Based on the current cost per replacement field and the inventory of fields required to be replaced in FY 2024 (9 fields), additional funding is required. In order to maintain the schedule of replacement, an additional \$2.2 million is required to complete the replacement of the 9 fields, and an additional \$0.3 million is needed to begin the design process for the 11 fields scheduled for replacement in FY 2025.
Capital Projects – All Districts (ST-000004 through ST-000013)	1,000,000	Increase necessary to address small scale projects in each Supervisory District. Funding of \$100,000 is provided for each District and the Chairman to fund or leverage grant funding in support of capital projects within their District. This funding is often critical to providing links between neighborhoods, activity centers, revitalization centers, and schools and will support the County’s One Fairfax commitment by providing resources to address gaps and support equitable access for all.
Capital Projects – Dranesville District (ST-000005)	18,100	Increase necessary to appropriate developer contributions received in FY 2023 associated with the Deerfield Pond Trail in the Dranesville District.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for County Roads (RC-000001)	1,986,238	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$1,986,238 is included for County-owned Road maintenance. The allocation provides a total of 5 percent for County roads.
Capital Sinking Fund for Parks (PR-000108)	5,958,715	Increase necessary to support prioritized critical infrastructure replacement and upgrades at Park Authority properties. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$5,958,715 is included for Parks. The allocation provides a total of 15 percent for Parks.
Capital Sinking Fund for Revitalization (CR-000007)	1,191,742	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover, an amount of \$1,191,742 is included for maintenance in revitalization areas. The allocation provides a total of 3 percent for revitalization areas.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (ST-000050)	2,780,733	Increase necessary to support prioritized critical infrastructure replacement and upgrades to walkways. The Capital Sinking Fund was established as a budgetary mechanism to address unfunded infrastructure replacement and upgrade project requirements. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including FCPS in the funding allocation. Based on the County's unencumbered carryover balance, an amount of \$2,780,733 is included for walkway maintenance. The allocation provides a total of 7 percent for walkways.
Construction Escalation Reserve (2G25-123-000)	1,000,000	Increase necessary to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending approximately 20 to 30 percent or more than previously approved budgets. These increases are primarily due to market inflation and disruptions to global supply chains. Price increases have been experienced in many commodities and materials utilized in construction projects, particularly electrical and mechanical systems and component parts.
Contingency – Bonds (2G25-090-000)	4,394,247	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale. Bond premium of \$5.0 million was received and was partially offset by \$605,753 which represents the balance of the financing requirements related to Project 2G25-102-000, Original Mount Vernon High School Redevelopment. In order to apply for historic tax credits associated with this project, all future funding is included in Fund 81400, FCRHA Asset Management.
Contingency – General Fund (2G25-091-000)	(89,170)	Decrease necessary to offset anticipated Developer Default revenue that is no longer expected to be received. Developer Default revenue fluctuates each year depending on the pace of development; therefore, all future contributions will be applied to projects at the end of the fiscal year.
Developer Street Light Program (2G25-024-000)	475,075	Increase necessary to appropriate Developer Streetlight Program revenues received in FY 2023. The Developer Streetlight Program provides streetlights in conjunction with new developments as required in site plan approvals. Funding is appropriated at year end consistent with the level of developer revenue received and fluctuates from year to year.
DPWES Snow Removal (2G25-128-000)	179,698	Increase necessary to appropriate revenues received associated with the sale of surplus equipment in FY 2023.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
DPWES Transportation Maintenance (2G25-129-000)	23,100	Increase necessary to appropriate fees collected in FY 2023 associated with the Crossroads Interim Park Agreement between Fairfax County Park Authority (FCPA) and Columbia Crossroads, L.P.
Emergency Directive Program (2G25-018-000)	7,039	Increase necessary to appropriate revenue received in FY 2023 associated with collections from homeowners, banks, or settlement companies for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations, and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code.
Facility Space Realignments (IT-000023)	3,000,000	Increase necessary to support space realignment and reconfiguration projects throughout the County. Resources will support both near- and long-term solutions for space redesign and reconfiguration of County owned space to increase operational efficiencies and sustainability. As part of this County space and facility utilization effort, leases will be reviewed for elimination or reduction by redesigning and maximizing County-owned space. Staff will review options to move administrative services out of leased space while maintaining leases where the delivery of client services is driven by location and when a County location is not within close proximity. Increased teleworking and digital record keeping have provided an opportunity to reexamine space and realize more efficiencies.
Grass Mowing Directive Program (2G97-002-000)	7,829	Increase necessary to appropriate revenue received in FY 2023 associated with the Grass Mowing Directive Program. The Department of Code Compliance supports the community through programs pertaining to grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Illegal Sign Removal Program (2G97-003-000)	233,000	Increase necessary to provide remaining funding required to contract for the removal of illegal signs in the right-of-way. In Virginia, the state-maintained right-of-way includes property along a roadway, on either side, and in the median. It must be kept clear for motorist safety and to allow road crews room to work. Partial funding of \$217,308 was approved as part of the <i>FY 2023 Third Quarter Review</i> , and this remaining funding will fully fund this program for FY 2024.
Laurel Hill Maintenance - FMD (2G08-001-000)	3,000,000	Increase necessary to support site improvements at the Workhouse Campus. These include paving and lighting enhancements throughout the Workhouse Campus. These site enhancements will begin the investment required to preserve the infrastructure of this historic campus.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Lewinsville Redevelopment (HS-000011)	20,464	Increase necessary to appropriate interest earned in FY 2023 on EDA bonds issued to finance the redevelopment of the Lewinsville senior housing and human services facility. This interest is required to be applied to project costs or transferred to Debt Service to offset debt requirements associated with the bonds. At the completion of the project, any remaining EDA bond proceeds and interest will be transferred to Fund 20000, Consolidated County and Schools Debt Service Fund.
Minor Streetlight Upgrades (2G25-026-000)	60,242	Increase necessary to appropriate revenues received in FY 2023 associated with minor streetlight improvements.
Parks - CIP Projects (PR-000153)	5,000,000	Increase necessary to support Park Authority capital projects. As in all areas of the Capital Program, the Park Authority is experiencing inflation and project cost escalation on existing projects, such as the Mount Vernon Rec Center. Additional funding will help with escalating costs, expedite projects already underway, and alleviate some pressure on the Bond program. As directed by the Board, staff has been working with the Park Authority to appropriately size annual bond sales and develop future bond referendum proposals that address needs while conforming to the County's overall limitations. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it was anticipated that the Park Authority would require County support outside of the Bond program to bridge funding gaps prior to the next referendum.
Parks – Forestry Maintenance (2G51-056-000)	500,000	Increase necessary to support the Park Authority Forestry Operations Division. The Park Authority is currently focusing on the risks associated with high priority trees and maintains a significant backlog of medium and low risk tree work. An increased volume of reported tree failures, posing a risk to life and property as well as staffing challenges, have resulted in higher dependency on contracted services. Funding will help address the ongoing high-risk tree work and reduce the deferral of other Park maintenance needs.
Security Studies and Improvements (2G93-003-000)	800,000	Increase necessary to support security assessments and improvements at County facilities. Funding of \$500,000 is provided to upgrade the security features for the nine members of the Board of Supervisors offices which are located throughout the County. An additional \$300,000 is provided to perform an assessment of Security Access and Control Systems.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Strike Force Blight Abatement (2G97-001-000)	34,332	Increase necessary to appropriate abatement revenue received associated with the Strike Force Blight Abatement project. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Tysons Community Center (CC-000026)	40,000,000	Increase necessary to appropriate EDA bonds anticipated to be sold during FY 2024. These bonds will support the full design and construction of the Tysons Community Center. This project is being developed as part of a Partnership with the Department of Housing and Community Development (HCD), and a private developer. The development of Dominion Square in Tysons will incorporate a 30,000-square-foot community center on the site.
Willard Health Center – 2020 (HS-000051)	3,000,000	Increase necessary to support the temporary re-location of clinical services from the Joseph Willard Health Center during the renovation of the facility. Partial funding for relocation of staff and services is already included in the project costs; however, the cost to build-out clinical space in a new leased facility in Springfield is significant. The newly identified lease space can serve as a temporary site for Willard staff and later, a permanent site to replace other leased space in the Springfield area. The new lease space is closer to the Springfield Town Center, located near public transit, and is in better condition than the current Health Department spaces in the area.
Workhouse Campus Improvements (GF-000019)	4,000,000	Increase necessary to provide for unforeseen site conditions, including additional structural repairs and exterior envelop restoration at the buildings known as Workhouse-13 and Workhouse-15 and to support the initial assessment and remediation of four unoccupied buildings known as Workhouse 1, 12, 17, and 18. Additionally, funding will support grading improvements to the ball field.
Total	\$81,377,596	

OTHER FUNDS DETAIL

Fund 30015, Environmental and Energy Program
\$41,660,639

FY 2024 expenditures are recommended to increase \$41,660,639 due to the carryover of unexpended project balances in the amount of \$32,560,067 and an adjustment of \$9,100,572. This adjustment includes an increase to the General Fund transfer in the amount of \$8,050,000 to support environmental initiatives and the appropriation of revenues received in FY 2023 in the amount of \$1,050,572. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Community – CECAP (2G02-033-000)	\$250,000	Increase necessary to continue the implementation of the Community-wide Energy and Climate Action Plan (CECAP). CECAP support is focused on implementing strategies and actions to reduce the amount of greenhouse gases emitted in Fairfax County.
Community – Plastic Bag Tax Projects (2G02-041-000)	1,043,364	Increase necessary to appropriate additional revenues received in FY 2023 associated with the plastic bag tax. On September 14, 2021, the Board of Supervisors adopted an ordinance to enact a \$0.05 tax, effective January 1, 2022, on disposable plastic bags provided by grocery stores, convenience stores and drugstores. VA Code Sec. 58.1-1745.B dictates that revenues from the plastic bag tax program are to be appropriated for environmental clean-up, education programs designed to reduce environmental waste, mitigation of pollution and litter, and the provision of reusable bags to recipients of certain federal food support programs. The Office of Environmental and Energy Coordination (OEEC) has established a funding selection process for plastic bag tax revenue which provides County agencies the opportunity to pursue funding for applicable programs and initiatives. Staff will return to the Board via memo with specific project recommendations
Contingency (2G02-034-000)	7,208	Increase necessary to appropriate miscellaneous revenue received during FY 2023. This funding is attributed to rebates and refunds associated with implemented energy projects.
EIP – Green Bank Initiatives (2G02-039-000)	600,000	Increase necessary to continue the implementation of a Green Bank. A Green Bank, or clean energy financing entity, can be a powerful catalyst in the community for greater investments in energy efficiency and renewable energy. In FY 2023, the County made substantial progress toward establishing a 501(c)(3) nonprofit Green Bank to serve the residential and business communities of Fairfax County. Funds from a U.S. Department of Energy grant will provide some support for the launch of this entity. However, additional funds are required to enable the green bank to capitalize on emerging federal support and the commensurate growing interest in green banks.
Energy – Energy Contracts (ESCO) - Parks (2G51-057-000)	1,000,000	Increase necessary to continue to support building energy improvements recommended by Energy Service Companies (ESCOs) at Park Authority facilities. These improvements

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). Investment Grade Audits (IGAs) have identified several new potential energy retrofit projects including Building Automation System (BAS) integration of air handling units; HVAC controls and lighting upgrades; specialty recreation lighting upgrades; and pumphouse and bathroom control upgrades to increase energy efficiency.
Energy – Energy Contracts (ESCO) (2G02-035-000)	3,000,000	Increase necessary to continue to support building energy improvements recommended by Energy Service Companies (ESCOs) at County facilities. These improvements support energy and water use efficiency targets outlined in the Operational Energy Strategy (OES). Investment Grade Audits (IGAs) are underway at 11 County facilities and are scheduled to be completed at the end of September 2023. The IGAs will identify recommended energy improvements at each site. Increased funding will ensure that the improvements identified can proceed.
Energy - LED Streetlights (GF-000065)	1,800,000	Increase necessary to support the fifth year of a five-year Light Emitting Diodes (LED) streetlight conversion plan. The goal of the plan is to convert more than 56,000 existing mercury vapor, high pressure sodium, and metal halide fixtures to LED streetlights. As of June 2023, approximately 64 percent or 36,000 streetlights have been converted to LED with another 10,000 streetlight conversions in Dominion’s queue to convert. The new LED streetlights are “Smart City Capable” with features being incorporated through added hardware and software upgrades. This conversion plan was estimated to cost a total of \$9.0 million, which will be partially offset by projected savings in utility costs. It is anticipated that the conversion of streetlights to LED will remove approximately 32.4 million pounds of CO ₂ e annually and will result in reduced maintenance costs, higher quality lighting, and allow for dimming and automated outage reporting once smart technologies are implemented.
Energy – Renewable Energy Initiatives (GF-000073)	1,400,000	Increase necessary to support solar panel installations at several County facilities. Solar panel installations will support the County’s self-generation of renewable energy, as outlined in the Operational Energy Strategy (OES). The projects include new construction at the South County Police/Animal Shelter, the Patrick Henry Library, and the Fairview, Seven Corners, West Annandale, and Tysons Fire Stations. Funding for these six sites allows solar to be installed by the general contractor within the normal project schedule, a more efficient approach than installing solar after the building is complete. Additional previously approved projects may need to be adjusted to cover increased costs associated with solar and other sustainability goals; however, going

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
		forward, all new projects will include these costs in their funding estimates.
Total	\$9,100,572	

Fund 30020, Infrastructure Replacement and Upgrades

\$97,378,392

FY 2024 expenditures are recommended to increase \$97,378,392 due to the carryover of unexpended project balances in the amount of \$74,168,525 and an adjustment of \$23,209,867. This adjustment includes an increase to the General Fund transfer of \$22,876,145, including: \$5,000,000 to support emergency systems failures that occur at aging County facilities throughout the year, and \$17,876,145 to support the Capital Sinking Fund. In addition, the adjustment includes the appropriation of revenues in the amount of \$333,722 received in FY 2023 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Facilities (GF-000029)	\$17,876,145	Increase necessary to support the revised recommendations of the Joint County Board/School Board CIP Committee. The Capital Sinking Fund was established as a budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements and was approved by the Infrastructure Financing Committee. On December 7, 2021, the Board of Supervisors endorsed the recommendations of the Joint CIP Committee, which included increasing the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent and including Fairfax County Public Schools (FCPS) in the funding allocation. The specific allocation includes \$17,876,145 for FMD. In anticipation of the <i>FY 2023 Carryover Review</i> Sinking Fund allocation, FMD will continue to review their existing deficiency list. The list of deficiency projects is subject to change with the passage of time, but the current list includes ADA improvements at the Courthouse, HVAC replacements and Building Automation System replacements throughout the County.
Emergency Systems Failures (2G08-005-000)	5,000,000	Increase necessary to support emergency systems failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, roof, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. This increase will provide a source of funding and additional flexibility for unforeseen emergency repairs.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
MPSTOC County Support for Renewal (2G08-008-000)	280,438	Increase necessary to appropriate revenues received in FY 2023. An amount of \$280,438 is associated with the state reimbursement for its share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs. The County pays for all operational requirements and the State reimburses the County for its share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC.
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2023. An amount of \$53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for infrastructure replacement and upgrade requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot.
Total	\$23,209,867	

Fund 30040, Contributed Roadway Improvements

\$49,883,424

FY 2024 expenditures are recommended to increase \$49,883,424 due to the carryover of unexpended project balances in the amount of \$47,418,877 and other adjustments of \$2,464,547. This adjustment is based on actual revenue received in FY 2023 in the amount of \$936,620 and interest earnings of \$1,527,927. Developer contribution revenue fluctuates each year depending on the pace of development; therefore, contributions are only reflected and applied to projects at the end of the fiscal year. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Centreville Developer Contributions (2G40-032-000)	\$26,648	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Countywide Developer Contributions (2G40-034-000)	569,568	Increase necessary based on the appropriation of \$9,196 in higher than anticipated proffer contributions and \$560,372 in interest earnings received in FY 2023.
Fairfax Center Developer Contributions (2G40-031-000)	147,080	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Reston Road Fund Developer Contributions (2G40-147-000)	5,529	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons Developer Contributions (2G40-035-000)	180,629	Increase necessary based on the appropriation of \$25,647 in proffer contributions and \$154,982 in interest earnings received in FY 2023.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Grid Concept (2G40-038-000)	5,542	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons Grid of Streets Developer Contributions (2G40-057-000)	1,357,930	Increase necessary based on the appropriation of \$901,777 in proffer contributions and \$456,153 in interest earnings received in FY 2023.
Tysons Metrorail Access Management (2G40-040-000)	11,554	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Tysons-wide Developer Contributions (2G40-058-000)	160,067	Increase necessary based on the appropriation of interest earnings received in FY 2023.
Total	\$2,464,547	

Fund 30050, Transportation Improvements

\$104,889,960

FY 2024 expenditures are recommended to increase \$104,889,960 due to the carryover of unexpended project balances in the amount of \$78,406,783 and an adjustment of \$26,483,177. This adjustment reflects an increase to the General Fund transfer of \$26,483,177 to support additional bicycle and pedestrian access throughout the County. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bicycle & Pedestrian Access Reserve (ST-000051)	\$26,483,177	Increase necessary to support additional bicycle and pedestrian access throughout the County. The Board of Supervisors has consistently emphasized the importance of providing safe access for pedestrians and bicycles, especially near schools, parks, activity centers, transit station areas, and revitalization areas. During the COVID-19 pandemic, pedestrian and bicycle activity increased throughout the County and this increased usage highlighted the inadequacies of the existing infrastructure. This funding will help expedite efforts to make one-time investments in pedestrian and bicycle infrastructure that will have long-term, meaningful impacts on accessibility and safety in the community. Per the Board's directive, new funding for this program is targeted at \$100.0 million over approximately six years. Funding in the amount of \$26,483,177 is included for FY 2024 based on 20 percent of FY 2023 year-end balances bringing the total amount dedicated to this program to \$56,692,007. It should be noted that this project serves as reserve and funding is allocated to specific Bicycle and Pedestrian projects after approval by the Board of Supervisors.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Trail Improvements – 2014 (5G25-063-000)	(250,000)	Decrease due to substantial completion of this program. The remaining project is planned to be completed under the VDOT repaving program at a minimal cost.
Contingency – Bonds (5G25-027-000)	(877,813)	Decrease based on the adjustments noted herein.
County-Maintained Bike/Trail – 2014 (ST-000037)	(900,000)	Decrease due to substantial completion of most of the projects included in this program.
Pedestrian Improvements – 2007 (ST-000021)	(178,040)	Decrease due to the completion of all projects within this program.
Pedestrian Improvements – 2014 (5G25-060-000)	1,500,000	Increase necessary to support higher than anticipated costs associated with the remaining projects in this program. Thirty-nine of the 47 projects within this program have been completed. Many of the completed projects have experienced cost increases due to inflation and supply chain issues. This additional funding will allow the projects currently underway to continue through the development process. Additional funding may be required in the future to complete the remaining projects in the program.
RHPTI Ped Improvements - 2014 (5G25-061-000)	(1,044,147)	Decrease due to the completion of all projects within this program.
Spot Improvements – 2014 (5G25-059-000)	1,500,000	Increase necessary to support significant market escalation in expenditures for spot improvements projects. Five of the eight projects within this program have been completed. Due to inflation, supply chain issues, and other project complexities, one of the remaining projects (Old Courthouse Rd./Besley Rd.) has increased. This funding will fully fund this project. Additional funding may be needed in the future to fund the remaining two projects in the program.
Traffic Calming Program (2G25-076-000)	250,000	Increase necessary to fund ongoing and future traffic calming projects throughout the County.
Total	\$26,483,177	

Fund 30070, Public Safety Construction
\$284,932,595

FY 2024 expenditures are recommended to increase \$284,932,595 due to the carryover of unexpended project balances of \$274,654,779 and a net adjustment of \$10,277,816. The adjustment includes the appropriation of bond premium in the amount of \$6,100,000 associated with the January 2023 bond sale; funding of \$4,000,000 to support construction project cost escalation; the appropriation of interest revenue in the amount of \$126,218 received in FY 2023 associated with public improvements in the Scotts Run South area; and the appropriation of additional proffer revenue in the

OTHER FUNDS DETAIL

amount of \$51,598 received in FY 2023 associated with the Fire Department's Emergency Vehicle Preemption Program. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Escalation Reserve (2G25-124-000)	\$4,000,000	Increase necessary to support the recent trends of increasing construction costs related to market and commodity price escalation and supply chain issues and demands. Current cost estimates from professional consultants on many of the projects currently in design are trending 20 to 30 percent or more than previously approved budgets. These increases are primarily due to market inflation and disruptions to global supply chains. Price increases have been experienced in many commodities and materials utilized in construction projects, particularly electrical and mechanical systems and component parts.
Contingency – Bonds (2G25-061-000)	6,100,000	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale.
Scotts Run Public Improvements-Stormwater SD-000042)	126,218	Increase necessary to appropriate interest revenue received in FY 2023 associated with public improvements in the Scotts Run South area.
Traffic Light Preemptive Devices (PS-000008)	49,161	Increase necessary to appropriate additional proffer revenue received in FY 2023 associated with the Fire Department's Emergency Vehicle Preemption Program. The Emergency Vehicle Preemptive Program provides for the installation of vehicle preemption equipment on designated traffic signals along primary travel routes from the closest fire stations to a planned development. The goal of the Preemption Program initiative is to improve response times to emergency incidents as well as provide safety for firefighters, residents, and visitors in Fairfax County. To date, total funding of \$1,184,841 has been received for this initiative.
Traffic Light Preemptive Maintenance (2G92-013-000)	2,437	Increase necessary to support the maintenance of existing traffic light preemptive devices. This funding represents available balances from traffic light preemptive devices that have been installed. It should be noted that available balances will be reallocated to this maintenance project periodically.
Total	\$10,277,816	

OTHER FUNDS DETAIL

Fund 30090, Pro Rata Share Drainage Construction
\$10,878,047

FY 2024 expenditures are recommended to increase \$10,878,047 due to the carryover of unexpended project balances in the amount of \$8,368,111 and an adjustment of \$2,509,936 to appropriate pro rata share revenues received during FY 2023. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Countywide Watershed Improvements (SD-000040)	\$2,509,936	Increase necessary to appropriate revenues received during FY 2023. Funds will be used to complete Countywide storm drainage projects. On January 27, 2015, the Board of Supervisors approved an amendment to the County's Uniform Pro Rata Share Assessment Program. The old program stipulated that funds collected from a specific watershed could only be utilized for the construction of drainage improvement projects located within that watershed. The new amended program includes a single Countywide rate for assessment purposes and a single project across all 30 major watersheds. All assessments collected are aggregated and used for any eligible project within the County.
Total	\$2,509,936	

Fund 30300, Affordable Housing Development and Investment
\$82,137,853

FY 2024 expenditures are recommended to increase \$82,137,853 due to unexpended project balances of \$81,081,324 and \$1,056,529 due to an appropriation of excess revenues received in FY 2023.

Project Name (Number)	Increase/ (Decrease)	Comments
Franconia Governmental Center (HF-000174)	\$600,482	Increase necessary to support legal, design, and engineering services for the Franconia Governmental Center affordable housing project.
Little River Glen IV (HF-000116)	279,256	Increase necessary to cover Federal Housing Administration (FHA) insurance escrow for the Little River Glen IV affordable housing project.
Oakwood Senior Housing (HF-000084)	(300,000)	Decrease necessary to reallocate funding to support affordable housing projects.
Penn Daw Affordable Housing (HF-000181)	160,000	Increase necessary to support development work on the Penn Daw affordable housing project.
Planning and Needs Assessment (2H38-226-000)	173,617	Increase necessary to support development work on affordable housing projects to be identified at a later date.
SOMOS (HF-000180)	140,000	Increase necessary to support development work on the SOMOS affordable housing project.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Wedgewood Debt Service (2H38-081-000)	3,174	Increase necessary to appropriate the unspent costs of issuance proceeds associated with the Wedgewood Revenue Refunding Bonds, Series 2019. This funding will be used to cover the debt service associated with these bonds.
Total	\$1,056,529	

Fund 30400, Park Authority Bond Construction

\$118,705,016

FY 2024 expenditures are recommended to increase \$118,705,016 due to the carryover of unexpended project balances in the amount of \$117,705,016 and an adjustment of \$1,000,000. This adjustment is due to the appropriation of bond premium associated with the January 2023 bond sale. The following adjustment is recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Park Renovations and Upgrades - 2020 (PR-000147)	\$1,000,000	Increase necessary to appropriate bond premium received in FY 2023 associated with the January 2023 bond sale.
Total	\$1,000,000	

Special Revenue Funds

Fund 40000, County Transit Systems

\$46,116,888

FY 2024 expenditures are required to increase \$46,116,888 primarily due to an increase of \$28,184,420 for the purchase of replacement buses. The remaining increase is attributable to \$15,862,440 in capital project balances, primarily associated with the purchase of buses, farebox upgrades and facility renovations, along with \$2,661,070 encumbered for operating activities including contracted transit operation services, vehicle and facilities maintenance, transit studies, and security services. These increases are partially offset by a \$591,042 reduction in the required Virginia Railway Express (VRE) subsidy.

In order to offset the recommended increases, FY 2024 Revenues are recommended to increase \$40,237,794. The revenue increase is supported by a combination of state aid received through the Northern Virginia Transportation Commission, the Virginia Department of Rail and Public Transit (VDRPT) and associated toll revenue allocated by the Commonwealth for transit, and funding from the Commonwealth for 495 Next Transportation Management Planning.

FY 2023 actual expenditures reflect a decrease of \$30,227,501, or 16.8 percent, from the *FY 2023 Revised Budget Plan* amount of \$180,189,749. Of this amount, \$15,862,440 is attributable to capital project balances and \$2,661,070 is included as encumbered carryover for operating expenses. The remaining \$11,703,991 is primarily attributable to lower than anticipated costs for contracted transit operation, the County's VRE subsidy, other contracted services, and insurance expenses.

Actual revenues in FY 2023 total \$50,408,292, a \$24,348,407, or 32.6 percent, decrease from the FY 2023 estimate due to lower than anticipated State Aid support for bus operations and capital expense; and lower than anticipated

FY 2023 Carryover Review

OTHER FUNDS DETAIL

support from VDPRT for toll and grant revenue, partially offset by a net increase in local revenues, such as fare revenue collection, bus advertising and bus shelter advertising revenues.

As a result of the actions discussed above, the FY 2024 ending balance is projected to remain unchanged.

The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Fairfax Connector Buses – Capital (TF-000048)	\$28,184,420	This project supports the purchase of transit buses for Fairfax Connector. This increase is necessary to replace buses that are reaching the end of service life.
Total	\$28,184,420	

Fund 40010, County and Regional Transportation Projects

\$423,806,808

FY 2024 expenditures are recommended to increase \$423,806,808 primarily due to the carryover and net adjustments to capital projects.

FY 2024 revenues are recommended to increase by \$223,640,970 due to \$100,000,000 in Economic Development Authority (EDA) bonds, consistent with the Board of Supervisors Transportation Priorities Plan (TPP) approved on December 3, 2019. In addition, \$123,640,970 is anticipated in the Northern Virginia Transportation Authority (NVRTA) 70 percent revenue.

An FY 2024 Transfer Out of \$2,354,867 to Fund 40125, Metrorail Parking System Pledged Revenues, is included for an estimated portion of the debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2023 actual expenditures decreased \$374,426,664, or 76.5 percent, from the *FY 2023 Revised Budget Plan* estimate of \$489,560,022. Of this amount, \$374,020,344 is attributable to capital project balances; the remaining \$406,320 is attributable to net operational savings.

The following project adjustments are recommended for FY 2024:

Project Name (Number)	Increase/ (Decrease)	Comments
BRAC-Telegraph Road Widening- South Van Dorn (2G40-021-000)	(\$31,870)	This project is completed and the remaining balance is reallocated to other priorities.
Bus Stops – Countywide (TS-000010)	500,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program.
Capital Project Management Information System (CPMIS) (2G40-163-000)	250,000	Increase supports software solution used to track capital project activities.
Construction Reserve (2G40-001-000)	(8,331,188)	Decrease to appropriate Commercial and Industrial tax proceeds for required project costs.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Reserve NVTA 30% (2G40-107-000)	(702,507)	Decrease to appropriate NVTA 30% funds for required project costs.
CSYP Bike and Pedestrian Program (2G40-088-000)	1,905,417	Increase in appropriation needed to fund bicycle and pedestrian projects approved in the December 2019 Transportation Priorities Plan.
Giles Run and Laurel Hill (2G40-067-000)	100,000	Increase based on updated project estimate.
Herndon NVTA 30% Capital (2G40-105-000)	227,239	Increase based on revenues received through NVTA and interest income.
Innovation Center Station NVTA 70% (2G40-101-000)	(2,062,049)	Decrease based on remaining reimbursement available.
Jones Branch Connector (2G40-020-000)	(214)	This project is completed. Reduce appropriation and move to support other projects.
Metro Capital Transfer NVTA 30% (2G40-164-000)	(65,212)	Based on FY 2024 requirements, reduce appropriation and move to support other projects.
Old Courthouse Road Safe Routes to School (2G40-175-000)	(3,741)	Project completed. Reduce appropriation and move to support other projects.
Old Dominion Drive Walkway (2G40-203-000)	2,350,000	Increase based on updated project estimate.
Revitalization – Springfield Commerce Street (2G40-181-000)	25,000	Increase based on updated project estimate.
Richmond Highway Bus Rapid Transit TOD Study Local Cash Match (2G40-144-000)	(105,648)	Study completed; balance of local cash match is no longer needed and is moved to support other projects.
Rolling Road VRE Garage Feasibility Study (2G40-055-000)	500,000	Increase based on updated project estimate.
Route 1 Bus Rapid Transit NVTA 70% (2G40-162-000)	50,000,000	Increase based on anticipated expenses associated with land acquisition in FY 2024.
Shirley Gate/Braddock Road/Fairfax County Parkway/Popes Head Road (2G40-079-000)	(4,500,000)	Based on FY 2024 requirements, reduce appropriation and move to support other projects.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Shreewood Elementary Safe Routes to School Local Cash Match (2G40-186-000)	740,045	Increase necessary to satisfy increased local cash match requirements to receive additional funding from VDOT through the Shreewood Elementary Safe Routes to School grant (1400157-2021) in Fund 50000, Federal and State Grant Fund.
Spot Program (2G40-087-000)	8,750,000	Increase necessary to address FY 2024 requirements.
VDOT Plan Review (2G40-097-000)	400,000	Increase necessary to secure expedited plan reviews.
Vienna NVT A 30% Capital (2G40-106-000)	163,194	Increase based on revenues received through NVT A and interest income.
Walney Road at Dallas Street (2G40-025-000)	(222,003)	Project completed. Reduce appropriation and move to support other projects.
Total	\$49,886,463	

Fund 40030, Cable Communications

\$6,438,051

FY 2024 expenditures are recommended to increase \$6,438,051 due to encumbrances of \$1,444,472 and an increase of \$4,993,579, which includes \$4,743,671 to support I-Net for the Department of Information Technology, \$150,000 for system components and upgrades to the Government Center Conference Center, and \$99,908 for Channel 16 equipment upgrades.

FY 2023 actual expenditures reflect a decrease of \$7,699,979, or 44.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$17,233,864. Of this amount, \$1,444,472 is included as encumbered carryover in FY 2024. The remaining balance of \$6,255,507 is primarily attributable to savings of \$940,503 in Personnel Services due to vacancies, \$4,793,881 in Operating Expenses, and \$521,123 in Capital Equipment.

Actual revenues in FY 2023 total \$18,267,794, a decrease of \$452,187, or 2.4 percent, from the FY 2023 estimate of \$18,719,981 primarily due to slightly lower than anticipated receipts for Communications Sales and Use Tax.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$2,592,295, an increase of \$809,741 over the FY 2024 Adopted Budget Plan.

Fund 40040, Fairfax-Falls Church Community Services Board

\$6,216,817

FY 2024 expenditures are recommended to increase \$6,216,817, or 2.9 percent over the FY 2024 Adopted Budget Plan amount of \$213,152,093. Included in this total is an increase of \$5,302,902 in encumbered carryover, consisting primarily of ongoing contractual obligations, residential treatment and health related services, medical and laboratory equipment and supplies, and building maintenance and repair services. Also included is an appropriation of \$913,915 for a settlement payment to the Department of Housing and Community Development to remove the CSB from the lease agreement for the Sojourn House property, at which CSB no longer provides services. An additional 18/16.5 FTE positions are included to establish a Youth Mental Health Outreach, Engagement and Intervention Services program. Three teams of healthcare professionals will work in targeted areas of the County to increase capacity for youth mental health services and conduct outreach to various communities in a non-traditional care setting. The teams

FY 2023 Carryover Review

OTHER FUNDS DETAIL

will provide initial mental health screenings, engagement, assessment, therapy, case management services, and medication services. Follow-up services are expected to be provided at existing CSB locations. It is expected that each team could serve 300 youth clients for a total of 900 youth clients served annually. Program expenses of \$2.89 million will be partially offset by revenue and will initially be supported by available balances within CSB. No new budget appropriation is required in FY 2024.

An increase of \$6,869,857 to Transfers Out as part of the *FY 2024 Revised Budget Plan* is reflected. This funding will support a Transfer Out to Fund 10040, Information Technology Projects, to implement a new electronic health record solution for the agency.

FY 2023 actual expenditures reflect a decrease of \$24,699,017, or 11.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$212,141,714. Of this amount, \$5,302,902 is included as encumbered carryover in FY 2024. The remaining balance of \$19,396,115 includes saving in Operating Expenses associated with lower than anticipated contract expenses and savings in Personnel Services as a result of longer than anticipated position recruitment times.

Actual revenues in FY 2023 total \$47,695,099, an increase of \$10,538,193, or 28.4 percent, over the FY 2023 estimate of \$37,156,906 primarily due to higher than budgeted State Department of Behavioral Health and Developmental Services revenue, as well as increases in Medicaid fees and program and client fees.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$48,192,397, an increase of \$22,150,536. Of this amount, \$10,000,000 is restricted for the Opioid Use Epidemic Reserve, \$7,839,174 is restricted for the Diversion First Reserve, and \$15,000,000 is restricted for the lease or purchase of a youth mental health crisis care center consistent with the FY 2024 and FY 2025 Board of Supervisors Budget Guidance.

Fund 40045, Early Childhood Birth to 5

\$813,241

FY 2024 expenditures are recommended to increase \$813,241 due to encumbered carryover for FY 2023 obligations that were not able to be paid prior to the end of the fiscal year.

FY 2023 actual expenditures reflect a decrease of \$6,931,232, or 20.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$33,905,610. Of this amount, \$813,241 is included as encumbered carryover in FY 2024. The remaining balance of \$6,117,991 is primarily attributable to \$488,647 in Personnel Services due to recruitment challenges as well as \$5,629,345 in Operating Expenses due primarily to a concerted effort to maximize state dollars for child care services in Child Care Assistance and Referral (CCAR) and lower participation of families compared to pre-COVID-19 pandemic years.

Actual revenues in FY 2023 total \$82,831, a decrease of \$133,129, or 61.6 percent, from the FY 2023 estimate of \$215,960 primarily due to lower than anticipated collections from permits and costs recovered from the Cities of Fairfax and Falls Church.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$16,165,295, an increase of \$5,984,863.

Fund 40050, Reston Community Center

\$2,217,509

FY 2024 expenditures are recommended to increase \$2,217,509 due to unexpended capital project balances of \$522,237, encumbered carryover of \$22,108 to support program operations, as well as increases of \$28,244 in Personnel Services and \$443,699 in Operating Expenses to account for increased programming at the center, and an

FY 2023 Carryover Review

OTHER FUNDS DETAIL

increase of \$1,201,221 in Capital Projects to support new improvements to the Hunter Woods location in the upcoming fiscal year.

FY 2023 actual expenditures of \$9,403,364 reflect a decrease of \$1,492,181, or 13.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$10,895,545. Of this amount, \$22,108 is included as encumbered carryover in FY 2024. The remaining balance of \$1,470,073 includes \$522,237 in unexpended project balances, \$704,097 in Personnel Services and \$243,739 in Operating Expenses due to staffing vacancies and savings in program operations.

Actual revenues in FY 2023 total \$10,966,633, an increase of \$567,425, or 5.5 percent, over the FY 2023 estimate of \$10,399,208, primarily due to increases in real estate taxes and interest collected throughout the fiscal year.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$8,786,921, a decrease of \$6,556 from the FY 2024 Adopted Budget Plan.

Fund 40060, McLean Community Center

\$848,695

FY 2024 expenditures are recommended to increase \$848,695 due to unexpended project balances of \$1,341,094 and encumbered carryover of \$95,142, partially offset by a decrease of \$587,541 in capital projects based on anticipated capital needs in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$2,006,743 or 23.8 percent from the *FY 2023 Revised Budget Plan* amount of \$8,437,170. Of this amount \$95,142 is included as encumbered carryover in FY 2024. The remaining balance of \$1,911,601 is primarily attributable to unexpended project balances and personnel savings caused by vacancies throughout the fiscal year.

Actual revenues in FY 2023 total \$6,889,103, an increase of \$156,276 or 2.3 percent over the FY 2023 estimate of \$6,732,827 primarily due to an increase in real estate taxes collected and interest revenue earned in FY 2023.

As a result of the actions above the FY 2024 ending balance is projected to be \$5,984,224, an increase of \$1,314,324 over the FY 2024 Adopted Budget Plan.

Fund 40080, Integrated Pest Management

\$116,588

FY 2024 expenditures are recommended to increase \$116,588 due to encumbered carryover for FY 2023 obligations that were not able to be paid prior to the end of the fiscal year in both the Forest Pest Program and the Disease Carrying Insects Program.

FY 2023 actual expenditures reflect a decrease of \$1,108,371, or 30.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,648,377. Of this amount, \$116,588 is included as encumbered carryover in FY 2024. The remaining balance of \$991,783 is primarily attributable to savings of \$639,173 in Operating Expenses, \$220,265 in Compensation, \$97,345 in Benefits, and \$35,000 in Capital due to lower than anticipated spending, especially in the Disease Carrying Insects Program (DCIP).

Actual revenues in FY 2023 total \$3,009,635, an increase of \$309,152, or 11.4 percent, over the FY 2023 estimate of \$2,700,483 due to higher than projected receipts from the tax levy on real property and significantly higher than anticipated receipts from interest on investments.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$4,114,993, an increase of \$202,041.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Fund 40090, E-911
\$19,443,919

FY 2024 expenditures are recommended to increase \$19,443,919 including carryover of \$18,824,654 of Information Technology (IT) projects and \$619,266 of encumbered IT operating balances.

FY 2023 actual expenditures reflect a decrease of \$24,980,391, or 31.9 percent, from the *FY 2023 Revised Budget Plan* amount of \$78,378,033. Of this amount, \$18,824,654 reflects unexpended IT projects and \$619,266 of encumbered IT operating balances.

Actual revenues in FY 2023 total \$46,834,192, an increase of \$1,812,802, or 4.0 percent, over the FY 2023 estimate of \$45,021,390 primarily due to higher than anticipated revenue from wireless reimbursement and interest.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$18,042,350, an increase of \$7,349,274.

Fund 40100, Stormwater Services
\$210,318,960

FY 2024 expenditures are recommended to increase \$210,318,960 based on the carryover of unexpended project balances in the amount of \$188,574,772 and a net adjustment of \$21,744,188. This adjustment includes the carryover of \$870,029 in operating and capital equipment encumbrances and an increase to capital projects of \$20,874,159. The adjustment to capital projects is based on the appropriation of anticipated grant revenue of \$15,399,200 approved by the Board of Supervisors on April 11, 2023; actual Economic Development Authority (EDA) Bonds interest earnings of \$3,068,861 associated with the Stormwater/Wastewater Facility; operational savings of \$911,237; revenues of \$798,000 received in FY 2023 as a reimbursement from the United States Army Corps of Engineers associated with the Watershed Flood Damage Reduction Study in the Belle Haven section of Fairfax County; higher than anticipated Stormwater tax revenues of \$464,349; revenues of \$155,009 received in FY 2023 as a reimbursement from the Green Trails Homeowners Association associated with maintaining a Stormwater Management Facility in the community; revenues received in FY 2023 from the sale of capital equipment in the amount of \$45,883; and revenues of \$31,620 received in FY 2023 as a reimbursement from the Virginia Center Lakes Homeowners Association associated with pond improvements at Nutley Pond. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
CAP/VCAP Grant Contribution to NVSWCD (2G25-011-000)	\$150,000	Increase necessary to fully fund maintenance and flooding programs as part of the CAP/VCAP Grant Contribution to the Northern Virginia Soil and Water Conservation District (NVSWCD) in FY 2024. This funding will provide for financial assistance grants and technical assistance for maintenance and repairs associated with privately-owned stormwater management facilities.
Dam Safety and Facility Rehabilitation (SD-000033)	186,629	Increase necessary to appropriate revenues received in FY 2023, including a reimbursement of \$155,009 from the Green Trails Homeowners Association associated with maintaining a stormwater management facility in the community, and a reimbursement of \$31,620 from the Virginia Center Lakes Homeowners Association associated with pond improvements at Nutley Pond.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Debt Service for Stormwater/Wastewater Facility (2G25-117-000)	3,068,861	Increase necessary to appropriate FY 2023 interest earnings associated with Economic Development Authority (EDA) Bond proceeds. EDA Bonds were issued in FY 2022 to support the construction of the Stormwater/Wastewater Facility, which will consolidate functions and operations and maximize efficiencies between the two divisions. Interest earned on the EDA bond proceeds will offset debt service associated with the project.
Emergency and Flood Response Projects (SD-000032)	16,197,200	Increase necessary to appropriate revenues received in FY 2023. Anticipated grant revenue in the amount of \$15,399,200 was approved by the Board of Supervisors on April 11, 2023. The grant agreement is between the Department of Conservation and Recreation (DCR) and Fairfax County to accept funds from the Community Flood Preparedness Fund (CFPF) to support four stormwater improvement projects. This increase also includes \$798,000 received in FY 2023 as a reimbursement from the United States Army Corps of Engineers associated with the Watershed Flood Damage Reduction Study in the Belle Haven section of Fairfax County. This work is now complete, and the costs were lower than anticipated, resulting in a refund to Fund 40100, Stormwater Services.
NVSWCD Contributory (2G25-007-000)	43,632	Increase necessary to support a market rate adjustment for the Northern Virginia Soil and Water Conservation District contributory equivalent to the market rate adjustment that was approved for all County employees in FY 2024.
Stream & Water Quality Improvements (SD-000031)	1,227,837	Increase necessary to appropriate FY 2023 higher than anticipated Stormwater revenues of \$270,717, operational savings of \$911,237, and revenues received in FY 2023 from the sale of recycling material and capital equipment in the amount of \$45,883.
Total	\$20,874,159	

OTHER FUNDS DETAIL

Fund 40110, Dulles Rail Phase I Transportation Improvement District **\$3,100,000**

FY 2024 expenditures are recommended to increase \$3,100,000 to appropriate funding from the fund balance based on a recommendation from the Silver Line Phase I Transportation District Commission. This amount will be used for a partial debt defeasance and the associated costs of issuance in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$199,146, or 1.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$14,008,250. This funding was used for debt service payments in FY 2023.

Actual revenues in FY 2023 total \$15,620,734, a decrease of \$8,415, or 0.1 percent, from the FY 2023 estimate of \$15,629,149 primarily due to lower than anticipated real estate taxes.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$37,042,104, a decrease of \$2,909,269.

Fund 40120, Dulles Rail Phase II Transportation Improvement District **\$27,700,000**

FY 2024 expenditures are recommended to increase \$27,700,000 to appropriate funding from the fund balance. This is based on a recommendation from the Silver Line Phase II Transportation District Commission to partially pay off a portion of the County's Transportation Infrastructure Financing and Innovation Act (TIFIA) loan allocable to the Phase II Transportation Improvement District and the associated costs of issuance in FY 2024.

FY 2023 actual expenditures of \$38,626,700 reflect a decrease of \$473,300, or 1.2 percent, from the *FY 2023 Revised Budget Plan* amount of \$39,100,000. This is primarily attributable to lower than anticipated operating expenses.

Actual revenues in FY 2023 total \$22,531,923, an increase of \$1,050,023, or 4.9 percent, over the FY 2023 estimate of \$21,481,900 primarily due to higher than anticipated real estate taxes and interest on investments.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$30,818,801, a decrease of \$26,176,677.

Fund 40125, Metrorail Parking System Pledged Revenues **(\$1,904,508)**

FY 2024 expenditures are recommended to decrease \$1,904,508, including a decrease of \$2,232,434 due to the planned use of outstanding bond proceeds from the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage bond sale to reduce a portion of the FY 2024 debt service associated with these bonds. In addition, a decrease of \$2,302,540 is included due to the project completion of the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage. These projects were funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service payment associated with these bonds. This adjustment is partially offset by an increase of \$2,302,540 associated with unexpended Capital Project balances related to the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage projects; \$54,265 associated with encumbrances that will support the operational and maintenance requirements for the Herndon Metrorail Station Parking Garage; \$26,648 associated with encumbrances that will support the operational and maintenance requirements for the Innovation Center Metrorail Station Parking Garage; and \$247,013 associated with encumbrances that will support the operational and maintenance requirements for the Wiehle-Reston East Metrorail Station Parking Garage.

FY 2024 revenues are recommended to remain at the FY 2024 Adopted Budget Plan level. FY 2024 also includes a \$2,354,867 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized

FY 2023 Carryover Review

OTHER FUNDS DETAIL

toward payment of debt service for the Wiehle-Reston East Metrorail Parking Garage in conjunction with ground rent and parking fees.

FY 2023 actual expenditures reflect a decrease of \$2,630,466, or 16.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$16,294,543. This is due primarily to unexpended Capital Project balances that will not be carried over to FY 2024 due to the project completion of the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage projects. These projects were funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service payment associated with these bonds.

Actual revenues in FY 2023 total \$5,952,470, an increase of \$507,708, or 9.3 percent, over the FY 2023 estimate of \$5,444,762 due to higher than anticipated interest earnings of \$518,152, higher than anticipated parking revenues at the Wiehle-Reston East Metrorail Parking Garage of \$396,454, higher than anticipated ground rent earnings of \$287,169, and higher than anticipated surcharge parking revenues of \$182,558. This increase is partially offset by a decrease of \$876,625 due to lower than anticipated parking revenues at the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$11,670,049, an increase of \$7,397,549.

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon Innovation Parking Facility Debt Service (2G40-167-000)	(\$2,232,434)	Decrease due to the planned use of outstanding bond proceeds from the Herndon Metrorail Station Parking Garage and the Innovation Center Metrorail Station Parking Garage bond sale for a portion of the FY 2024 debt service associated with these bonds.
Herndon Metrorail Parking Facility (TF-000033)	(2,234,101)	Decrease due to project completion. This project was funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service associated with these bonds.
Innovation Metrorail Parking Facility (TF-000034)	(68,438)	Decrease due to project completion. This project was funded with Economic Development Authority (EDA) bonds. The remaining bond funding will be used to support a portion of the FY 2024 debt service associated with these bonds.
Total	(\$4,534,974)	

Fund 40130, Leaf Collection

\$197,308

FY 2024 expenditures are recommended to increase \$197,308 due to encumbered carryover in Capital Equipment for the purchase of two leaf tag trailers and new hoist and truck body.

FY 2023 actual expenditures reflect a decrease of \$499,575, or 13.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,648,462. Of this amount, \$197,308 is included as encumbered carryover in FY 2024. The remaining

FY 2023 Carryover Review

OTHER FUNDS DETAIL

balance of \$302,267 is primarily attributable to lower than anticipated use on rental vehicles and later than anticipated capital equipment purchases.

Actual revenues in FY 2023 total \$2,457,158, an increase of \$59,552, or 2.5 percent, over the FY 2023 estimate of \$2,397,606 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$3,821,778, an increase of \$361,819.

Fund 40140, Refuse Collection

\$1,921,578

FY 2024 expenditures are recommended to increase \$1,921,578 due to \$792,218 encumbered carryover, an appropriation of \$408,020 for the purchase of two electric rear loaders and chargers, and \$721,340 in unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$2,468,102, or 10.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$24,351,099. Of this amount, \$792,218 is included as encumbered carryover, and \$721,340 is unspent Capital Project balances that will be carried forward. The remaining balance of \$954,544 is primarily attributable to lower than anticipated equipment maintenances and delayed equipment purchases.

Actual revenues in FY 2023 total \$23,818,252, an increase of \$507,274 or 2.2 percent, over the FY 2023 estimate of \$23,310,978 primarily due to higher than anticipated interest earnings, charges for services, and State Litter Fund aid.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$3,288,186, an increase of \$1,053,798.

Fund 40150, Refuse Disposal

\$2,967,596

FY 2024 expenditures are recommended to increase \$2,967,596 due to \$366,951 in encumbered carryover for purchase of a crane, and \$2,600,645 unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$3,269,705 or 4.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$69,269,337. Of this amount, \$366,951 is included as encumbered carryover and \$2,600,645 is unspent Capital Project balances that will be carried forward. The remaining balance of \$302,109 is primarily attributable to delayed capital equipment purchases.

Actual revenues in FY 2023 total \$55,310,459, a decrease of \$21,576, or 0.04 percent, from the FY 2023 estimate of \$55,332,035 primarily due to lower than anticipated refuse disposal revenues.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$42,399,168, an increase of \$280,533.

Fund 40170, I-95 Refuse Disposal

\$9,671,822

FY 2024 expenditures are recommended to increase \$9,671,822 due to \$1,403,359 encumbered carryover for the purchase of a vacuum truck and dozers, and \$8,268,463 in unexpended Capital Projects.

FY 2023 actual expenditures reflect a decrease of \$10,371,045, or 51.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$20,283,895. Of this amount, \$1,403,359 is included as encumbered carryover for capital equipment,

FY 2023 Carryover Review

OTHER FUNDS DETAIL

and \$8,268,463 is unspent Capital Project balances that will be carried forward. The remaining balance of \$699,223 is primarily attributable to lower than anticipated use of fuel and delayed use of professional contract services.

Actual revenues in FY 2023 total \$12,293,963, an increase of \$1,441,389, or 13.3 percent, over the FY 2023 estimate of \$10,852,574 primarily due to higher than anticipated refuse disposal revenues and interest earnings.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$38,603,551, an increase of \$2,140,612.

Fund 40200, Land Development Services

\$1,095,805

FY 2024 expenditures are recommended to increase \$1,095,805 due to \$278,522 in encumbered carryover and \$1,100,000 for additional contracted services, partially offset by an increase of \$282,717 in anticipated Recovered Costs. In addition, 8/8.0 FTE positions are added as part of the *FY 2023 Carryover Review*. These positions will meet the critical needs of the Customer Technical Support Center due to increased market demand and will improve Land Development Services' ability to provide timely and high-quality services. It is anticipated that the cost of the positions could be supported within the current Personnel Services appropriation level.

FY 2024 revenues are projected to increase \$820,000 as a result of a \$500,000 increase in anticipated Technology Surcharge Fee revenue, a \$220,000 increase in Revenue from the Use of Money and Property, and a \$100,000 increase in Fines and Forfeitures revenue. The projected revenue increase is based on actual FY 2023 revenue collection levels.

FY 2023 actual expenditures reflect a decrease of \$1,670,450, or 3.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$47,640,462. The balance is attributable to \$202,890 in Personnel Services due to position vacancies, \$1,235,086 in Operating Expenses, and \$357,329 in higher than anticipated Recovered Cost, partially offset by unbudgeted Capital Outlay of \$124,855. Out of the balance, \$278,522 is included as encumbered carryover in FY 2024.

Actual revenues in FY 2023 total \$49,135,903, a decrease of \$931,322, or 1.9 percent, from the *FY 2023 Revised Budget Plan* estimate of \$50,067,225. Permits, Fees, and Regulatory Licenses revenue was \$1,741,396 lower than projected, partially offset by a \$506,037 increase in Technology Surcharge Fee revenue, a \$223,832 million increase in Revenue from the Use of Money and Property, and an \$80,205 increase in other revenue categories. It should be noted that Land Development Services is conducting a comprehensive fee study to ensure an appropriate cost recovery level for future fiscal years, as well as to protect the financial stability of the fund against potential external market fluctuations.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$9,643,747, an increase of \$463,323 over the FY 2024 Adopted Budget. Of that, \$9,340,591 is set aside in the Technology Surcharge Reserve for future upgrades and replacement of the PLUS system, and \$303,156 is the projected unreserved ending balance.

Fund 40300, Housing Trust

\$20,278,021

FY 2024 expenditures are recommended to increase \$20,278,021 due to unexpended project balances of \$18,958,776 and an appropriation of \$1,319,245 in excess revenues received in FY 2023.

FY 2023 actual expenditures reflect a decrease of \$18,958,776, or 83.9 percent, from the *FY 2023 Revised Budget Plan* amount of \$22,598,442 due to unexpended project balances which will carry forward into FY 2024.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

In addition, FY 2024 includes a \$281,689 Transfer Out to Fund 20000, Consolidated County and Schools Debt Service, related to the Lincolnia Senior Center project. Per the terms of the bond documents, bond proceeds available after payment of construction related costs are to be transferred to offset debt service expenses for the project.

Actual revenues in FY 2023 total \$5,889,032, an increase of \$1,319,245, or 28.9 percent, over the *FY 2023 Revised Budget Plan* amount of \$4,569,787 due primarily to the recognition of additional proffer revenue and increased investment income in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$4,106,938, which is \$281,689 less than the FY 2024 Adopted Budget Plan.

Project Name (Number)	Increase/ (Decrease)	Comments
Autumn Willow (HF-000157)	(\$250,000)	Decrease necessary to reallocate funding to the Dominion Square West Project.
Dominion Square West (HF-000175)	250,000	Increase necessary to support the ongoing affordable housing project at Dominion Square West.
Feasibility and Site Work Studies (2H38-210-000)	66,309	Increase necessary to support feasibility and site work studies for future affordable housing projects.
HP-Housing Proffer Contributions-General (HF-000082)	758,668	Increase necessary to recognize proffer revenue received in FY 2023.
HP-Housing Proffer Contributions-Tyson (HF-000081)	349,288	Increase necessary to recognize proffer revenue received in FY 2023.
North Hill/Commerce Street Redevelopment (HF-000160)	(60,992)	Decrease due to project completion.
North Hill/Woodley Hills Estate (HF-000159)	(5,317)	Decrease due to project completion.
One University (HF-000100)	(150,000)	Decrease necessary to reallocate funding to the Stonegate Village Renovations project.
Stonegate Village Renovations (HF-000170)	150,000	Increase necessary to support the ongoing affordable housing project at Stonegate Village.
Undesignated Housing Trust Fund (2H38-060-000)	211,289	Increase necessary to support affordable housing projects to be determined at a later date.
Total	\$1,319,245	

OTHER FUNDS DETAIL

Fund 50800, Community Development Block Grant
\$6,589,489

FY 2024 expenditures are recommended to increase \$6,589,489 due to the residual carryover of grant balances of \$5,111,212 and an increase of \$1,718,157 due to program income received in FY 2023. These increases are partially offset by decreases of \$236,457 due to the amended Department of Housing and Urban Development (HUD) award and \$3,423 to reconcile fund balance to the County's financial statements.

FY 2023 actual expenditures reflect a decrease of \$5,111,212 or 39.3 percent, from the *FY 2023 Revised Budget Plan* amount of \$12,997,227 due to unexpended grant balances that will carry forward into FY 2024.

Actual revenues in FY 2023 total \$8,964,576, a decrease of \$4,165,373, or 31.7 percent, from the FY 2023 estimate of \$13,129,949. These grant balances will carry forward into FY 2024 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0, a decrease of \$3,423 from the FY 2024 Adopted Budget Plan.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2024, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepard Housing	\$375,549	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380024	Fair Housing Program	47,750	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380026	Rehabilitation of FCRHA Properties	(4,103)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380035	Home Repair for the Elderly	(187,170)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380036	Contingency Fund	(2,408,112)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380039	Planning and Urban Design	(8,971)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380040	General Administration	(516,657)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380043	Section 108 Loan Payments	5,004	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380060	Homeownership Assistance Program	202,065	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380079	Adjusting Factors	(887,838)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380091	Affordable Housing RFP	796,153	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380095	CDBG- TPS Children in Crisis	160,873	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380096	CDBG- Fairfax Law Foundation	(2,248)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380097	CDBG- Northern Virginia Mediation Services Inc.	(3,866)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380099	CDBG- Housing and Comm Dev Rehab or Acquisitions	(7,556)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380102	CDBG – FCRHA and County Rehab or Acquisitions	3,612,611	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan. Additionally, an increase of \$1,718,157 is included to appropriate revenue received in FY 2023.
1380104	Bringing Resources Aid Women’s Shelters – TPS Health Svcs	19,089	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380105	Family Preservation and Strengthening Services	91,927	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380106	ARC of NOVA- TPS/Employment, Stability and Connectedness	148,939	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
1380107	CDBG- Women Giving Back Inc. - TPS/Health Services	44,838	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan
	Total	\$1,478,277	

OTHER FUNDS DETAIL

Fund 50810, HOME Investment Partnerships Program
\$10,843,413

FY 2024 expenditures are recommended to increase \$10,843,413 due to the residual carryforward of grant balances of \$10,850,771 and an increase of \$78,502 due to program income received in FY 2023. These increases are partially offset by a decrease of \$85,860 due to the amended Department of Housing and Urban Development (HUD) award.

FY 2023 actual expenditures total \$2,531,181, reflecting a decrease of \$10,850,771 or 81.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$13,381,952 due to unexpended grant balances which will carryforward into FY 2024.

Actual revenues in FY 2023 total \$2,454,262, a decrease of \$11,081,459, or 81.9 percent, from the FY 2023 estimate of \$13,535,721. These balances will carryforward into FY 2024 as grant projects and are budgeted based on the total grant costs. Most grants span multiple years.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$308,722, a decrease of \$606.

In order to align resources with the Consolidated Plan One-Year Action Plan for FY 2024, the following program adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380049	CHDO Undesignated	(\$12,879)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380050	Tenant-Based Rental Assistance	(34,534)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380051	Development Costs	(1,067,651)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380052	Administration	(8,586)	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan.
1380092	Affordable Housing RFP	1,116,293	Reallocation necessary based on the amended FY 2024 HUD award and the FY 2024 Consolidated One Year Action Plan. Additionally, an increase of \$78,502 is included to appropriate revenue received in FY 2023.
	Total	(\$7,357)	

OTHER FUNDS DETAIL

Internal Service Funds

Fund 60000, County Insurance

\$10,325,532

FY 2024 expenditures are recommended to increase \$10,325,532 over the FY 2024 Adopted Budget Plan total of \$35,245,740. Of the total increase, \$15,176 is included as encumbered carryover primarily due to a delay in MVR transcript services. Additionally, \$10,161,982 is based on updated estimates of potential tax litigation refunds as a result of the 2015 Virginia Supreme Court ruling on the Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a new deduction methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This appropriation from the Litigation Reserve will accommodate payments, including interest, which may be necessary in FY 2024. In addition, an increase of \$148,374 is included to fund outside counsel for ongoing litigation.

FY 2023 actual expenditures reflect a decrease of \$20,892,692, or 46.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$45,464,689. This decrease is primarily attributable to savings in Tax Litigation Expenses, as well as lower than expected expenditures in workers' compensation, self-insurance losses and commercial insurance premiums. It should be noted that these figures do not include any required change in the Accrued Liability Reserve, which is determined by an annual actuarial evaluation of the County's Self-Insured program. Adjustments to the Accrued Liability Reserve will be included in the *FY 2024 Third Quarter Review* as an audit adjustment to FY 2023.

Actual revenues in FY 2023 total \$2,566,558, an increase of \$1,881,558, or 274.7 percent, over the FY 2023 estimate of \$685,000 primarily due to higher than anticipated return on interest.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$97,431,330, an increase of \$12,448,718.

Fund 60010, Department of Vehicle Services

\$10,207,556

FY 2024 expenditures are recommended to increase \$10,207,556 due to \$7,905,206 in encumbered carryover, an increase of \$502,350 in Large Apparatus Replacement and \$1,800,000 in Helicopter Maintenance.

FY 2023 actual expenditures reflect a decrease of \$16,800,310, or 17.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$98,727,891. Of this amount, \$7,905,206 is included as encumbered carryover. The remaining balance of \$8,928,655 is primarily attributable to savings in Personnel Services and Operating Expenses.

Actual revenues in FY 2023 total \$100,981,066, an increase of \$4,480,654, or 4.6 percent, over the FY 2023 estimate of \$96,500,412 primarily due to higher than anticipated Replacement Contributions and Fuel.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$86,353,667, an increase of \$11,508,462.

Fund 60020, Document Services

\$273,482

FY 2024 expenditures are recommended to increase \$273,482 due primarily to encumbered carryover for paper, contracted printing services, contracted support, lease of mail room equipment, and multi-function device (MFD) maintenance.

FY 2023 actual expenditures reflect a decrease of \$675,461 or 6.8 percent, from the *FY 2023 Revised Budget Plan* amount of \$9,942,104. Of this amount, \$273,482 is included as encumbered carryover in FY 2024. The remaining

FY 2023 Carryover Review

OTHER FUNDS DETAIL

balance of \$401,979 is primarily attributable to lower-than-anticipated costs for contracted services, MFD leases and MFD maintenance, as well as compensation savings associated with vacancies.

Actual revenues in FY 2023 total \$5,137,579, an increase of \$37,579, or 0.7 percent, over the FY 2023 estimate of \$5,100,000 primarily due to increases in receipts from both County government and Fairfax County Public Schools customers.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$647,113, an increase of \$439,558.

Fund 60030, Technology Infrastructure Services

\$10,032,800

FY 2024 expenditures are recommended to increase \$10,032,800 due to a combination of encumbered carryover totaling \$5,575,207, primarily equipment to maintain and upgrade the County's network equipment, software licenses and maintenance, and contractor support, and appropriation of \$4,457,593 in balances to support IT Infrastructure costs and I-Net Refresh requirements.

FY 2023 actual expenditures reflect a decrease of \$14,839,084, or 21.7 percent, from the *FY 2023 Revised Budget Plan* amount of \$68,479,640. Of this amount, \$5,575,207 is included as encumbered carryover in FY 2024. The remaining balance of \$9,263,877 is primarily attributable to balances held for FY 2024 requirements.

Actual revenues in FY 2023 total \$45,568,218, an increase of \$640,913, or 1.4 percent, over the FY 2023 estimate of \$44,927,305 primarily due to higher than projected infrastructure, telecom and PC program revenues, partially offset by lower than expected wireless technology revenue.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$5,613,259, an increase of \$5,447,197.

Fund 60040, Health Benefits

\$49,459,016

FY 2024 expenditures are recommended to increase \$49,459,016 to reflect the carryover of unspent balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2023 actual expenditures reflect a decrease of \$42,910,792, or 19.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$219,117,663. The balance is primarily attributable to the unexpended portion of the FY 2023 premium stabilization reserve of \$31,971,122, lower than expected claim expenditures, and savings in claims administrative expenses. Total claims for the County's self-insured plans decreased 2.1 percent from FY 2022. It should be noted that these figures do not include any change in Incurred But Not Reported (IBNR) claims, which is determined by an annual actuarial calculation. Adjustments to the IBNR will be included in the *FY 2024 Third Quarter Review* as an audit adjustment to FY 2023.

Actual revenues in FY 2023 total \$196,905,718, an increase of \$4,894,954, or 2.5 percent, over the FY 2023 estimate of \$192,010,764, primarily due to higher than projected premium revenue from employer contributions, partly offset by lower than projected premium from retirees. The revenue estimates included in the *FY 2023 Revised Budget Plan* were based on preliminary estimates of January 2023 premium increases and plan migration.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$31,705,911, a decrease of \$1,653,270 from the FY 2024 Adopted Budget Plan.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Enterprise Funds

Fund 69310, Sewer Bond Construction
\$86,217,022

FY 2024 expenditures are recommended to increase \$86,217,022 due to the carryover of unexpended project balances in the amount of \$84,339,286 and an adjustment of \$1,877,736. The adjustment is necessary to appropriate interest earnings received in FY 2023. The following project adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$1,877,736	Increase necessary to appropriate interest earnings received in FY 2023.
Total	\$1,877,736	

Agency and Trust Funds

Fund 70000, Route 28 Taxing District
\$5,073

FY 2024 expenditures are recommended to increase \$5,073 due to the timing of payments made in FY 2023 and the corresponding adjustment to appropriation levels in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$1,088,193, or 9.0 percent, from the *FY 2023 Revised Budget Plan* amount of \$12,156,271. This is primarily attributable to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

Actual revenues in FY 2023 total \$11,073,166, a decrease of \$1,083,120, or 8.9 percent, from the FY 2023 estimate of \$12,156,286 primarily due to the receipt of lower than anticipated revenues associated with buy outs from the tax district.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$0.

Fund 73000,73010,73020, Retirement Systems
\$0

FY 2024 expenditures are recommended to remain at \$754,932,481, the same level as the FY 2024 Adopted Budget Plan.

FY 2023 actual expenditures reflect a decrease of \$30,428,113, or 4.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$746,578,194, primarily due to lower than expected investment services and benefit payments to retirees. It should be noted that final figures of investment services will be provided in August and will be included in the *FY 2024 Third Quarter Review* as audit adjustments to FY 2023.

Actual revenues in FY 2023 total \$428,080,723, a decrease of \$521,671,597 from the FY 2023 estimate of \$949,752,320 primarily due to investment returns being lower than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2023. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2023.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Of the returns achieved through May, a loss of \$101,384,725 is due to unrealized loss on investments held but not sold as of June 30, 2023, and \$58,956,357 is due to realized return on investment. The FY 2023 actual unrealized loss of \$101.4 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three systems in FY 2023 are estimated to range between -4.5 and 8.2 percent.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2025 at this time because the impact from changes to liabilities will not be known until the actuarial valuation is completed. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the actuarially-assumed rate of return of 6.75 percent. This is done to mitigate the volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$8,587,381,676, a decrease of \$491,243,484.

Fund 73030, OPEB Trust

\$0

FY 2024 expenditures are recommended to remain at \$15,014,669, the same level as the FY 2024 Adopted Budget Plan.

FY 2023 actual expenditures reflect a decrease of \$11,099,461, or 45.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$24,467,548. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2023. Once this adjustment is posted, it is anticipated that FY 2023 expenditures will be in line with the *FY 2023 Revised Budget Plan*.

Actual revenues in FY 2023 total a gain of \$19,893,240, an increase of \$4,513,363, over the FY 2023 estimate of \$15,379,877. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2023. Excluding the implicit subsidy from the FY 2023 estimate, revenues were \$14,620,683 higher than budgeted, primarily due to higher than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2023. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2023. Of the amount received through May, an unrealized gain of \$14,841,078 is for investments held but not sold as of June 30, 2023 and a loss of \$1,497,748 is due to lower than anticipated realized return on investment. FY 2023 actual unrealized gain of \$14.8 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned 4.81 percent during the first eleven months of FY 2023 (through May 31, 2023). Portfolio I's performance was consistent with its custom benchmark of 4.81 percent for the same period. The performance of certain active fund managers of large/small cap equity, long/short equity, core plus fixed income, and core real estate contributed to this. The OPEB Board of Trustees will maintain the same asset allocation for Portfolio I, and the 3-year annual return of Portfolio I as of May 31, 2023, was 8.00 percent versus 6.75 percent for its custom benchmark.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$385,354,254, an increase of \$15,612,824.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

NON-APPROPRIATED FUNDS

Fund 80000, Park Revenue and Operating
\$650,949

FY 2024 expenditures are recommended to increase \$650,949. This adjustment is due to encumbered carryover of \$501,093 for Operating Expenses and \$149,856 for Capital Equipment.

FY 2023 actual expenditures reflect a decrease of \$1,049,485 or 2.1 percent from the *FY 2023 Revised Budget Plan* amount of \$50,341,386. These savings are primarily associated with operating expenses.

Actual revenues in FY 2023 total \$54,265,874, an increase of \$1,026,976 or 1.9 percent from the *FY 2023 Revised Budget Plan* amount of \$53,238,898 primarily due to higher than anticipated revenue associated with recreation class fees and golf fees.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$7,133,037.

Fund 80300, Park Improvements
\$34,842,601

FY 2024 expenditures are recommended to increase \$34,842,601 due to the carryover of unexpended project balances in the amount of \$26,968,069 and an adjustment of \$7,874,532. This increase is due to \$1,632 associated with an FY 2022 audit adjustment, \$5,922,888 in state aid, interest earnings, easement fees, donations, and Park proffers received in FY 2023, and a transfer of \$1,950,012 from Fund 80000, Park Revenue and Operating, to rebuild the Sinking Fund to support long-term life-cycle maintenance at revenue generating facilities. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$3,481	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Dranesville District.
Dranesville Districtwide-Pimmit Run (PR-000094)	84,463	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Dranseville District.
Dranesville VDOT Row Takings (PR-000142)	333,220	Increase necessary to allocate VDOT easement revenues received in FY 2023.
E. C. Lawrence (PR-000112)	23,763	Increase necessary to allocate interest earnings received in FY 2023.
FCPA Donation Account (PR-000133)	1,338,971	Increase necessary to allocate donation revenues received in FY 2023.
Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040)	159,125	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Franconia District.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028)	57,700	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Franconia District.
Grants and Contributions (2G51-026-000)	10,000	Increase necessary to allocate state revenues received from the Virginia Department of Wildlife Research in FY 2023. This revenue will be used to support a grant funded recreational partnership to promote access to fishing opportunities in urban areas.
Grants Match (PR-000104)	100,000	Increase necessary to allocate grant match funding revenue received in FY 2023.
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	26,331	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	47,570	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	163,458	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	28,587	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Hunter Mill District.
Mason District Park (PR-000054)	59,989	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Mason District.
Mt. Vernon Districtwide Parks (PR-000037)	71,796	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Mount Vernon District.
Open Space Preservation (PR-000063)	15,659	Increase necessary to allocate donation revenues received in FY 2023 for open space preservation.
Park Authority Management Plans (PR-000113)	171,500	Increase necessary to allocate 20 percent of all telecommunications revenue received to Natural and Cultural Resources as directed by the Park Authority Board.
Park Easement Administration (2G51-018-000)	404,576	Increase necessary to allocate easement revenues received in FY 2023.

OTHER FUNDS DETAIL

Project Name (Number)	Increase/ (Decrease)	Comments
Park Revenue Proffers (PR-000058)	2,227,970	Increase necessary to allocate \$13,317 in interest earnings and \$2,214,653 in proffers received in FY 2023. These proffers will support improvements to the parks based on the approved proffer language.
Revenue Facilities Capital Sinking Fund (PR-000101)	2,482,875	Increase necessary to allocate \$27,000 in contract rebate revenues, \$505,863 in pooled interest revenues, and a transfer of \$1,950,012 from Fund 80000, Park Revenue and Operating, to rebuild the Sinking Fund to support long-term life-cycle maintenance and repairs at revenue generating facilities.
Springfield Districtwide (Greenbriar) Tel (PR-000124)	26,684	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Springfield District.
Springfield Districtwide (So Run) Telecommunications (PR-000045)	20,285	Increase necessary to allocate revenues received in FY 2023 from telecommunication leases to support improvements in the Springfield District.
Sully Plantation (PR-000052)	16,529	Increase necessary to allocate \$1,632 associated with an FY 2022 audit adjustment and \$14,897 in revenues received in FY 2023 from the Sully Foundation.
Total	\$7,874,532	

Fund 81000, FCRHA General Operating

\$17,652,384

FY 2024 expenditures are recommended to increase \$17,652,384 due to increases of \$9,073,789 in the Private Financing Project to support planned capital projects, \$5,600,000 included as a loan to the Lamb Center project to support financing in FY 2024, \$2,928,595 in encumbered carryover primarily related to the Down Payment Assistance Program and a loan for Little River Glen, and \$50,000 to support Americans with Disabilities Act (ADA) projects at the Pender Building.

FY 2023 actual expenditures reflect a decrease of \$13,958,337, or 77.6 percent, from the *FY 2023 Revised Budget Plan* amount of \$17,979,350. Of this amount, \$2,928,595 is included as encumbered carryover in FY 2024. The remaining balance of \$11,029,742 is primarily attributable to unexpended project balances.

Actual revenues in FY 2023 total \$6,362,834, an increase of \$2,462,055, or 63.1 percent, over the FY 2023 estimate of \$3,900,779 primarily due to a reimbursement from Dominion Square West, a capitalized ground lease payment from Autumn Willow, and higher than anticipated investment income earned in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$19,274,706, a decrease of \$1,231,992.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Fund 81400, FCRHA Asset Management

\$81,362,237

FY 2024 expenditures are recommended to increase \$81,362,237 due to increases of \$79,033,065 in unexpended project balances primarily related to the Original Mount Vernon High School (OMVHS) project, \$2,341,170 in encumbered carryover, \$350,000 for elderly housing property maintenance needs, \$50,000 to support additional operating expenses at the group homes, and \$10,000 in the Rental Assistance Demonstration – Project-Based Voucher (RAD-PBV) program to support ongoing operating expenses and bank fees. These increases are partially offset by a decrease of \$421,998 in the Fairfax County Rental Program (FCRP) based on anticipated program expenses in FY 2024.

In addition, a Transfer In of \$3,000,000 from Fund 20000, Consolidated County and Schools Debt Service, to Fund 81400, FCRHA Asset Management, is included to provide funding for design and development costs incurred prior to the bond sale for the OMVHS project through the end of the calendar year. The bond sale for this project is anticipated to occur in mid FY 2024 to cover any remaining design and all construction costs.

FY 2024 revenues are recommended to increase \$77,062,820 primarily due to an increase of \$77,021,342 resulting from an anticipated bond sale from the Fairfax County Redevelopment and Housing Authority (FCRHA) that will generate revenue to fund the OMVHS project. In addition, \$41,478 in additional revenue is included in the RAD-PBV program based on anticipated interest earnings in FY 2024.

FY 2023 actual expenditures reflect a decrease of \$82,312,344, or 94.1 percent, from the *FY 2023 Revised Budget Plan* amount of \$87,498,775. Of this amount, \$2,341,170 is included as encumbered carryover in FY 2024. The remaining balance of \$79,971,174 is primarily attributable to unexpended project balances related to the OMVHS project.

Actual revenues in FY 2023 are primarily the result of an accrual associated with the OMVHS LLC, which operates on a calendar year basis. As part of the *FY 2023 Third Quarter Review*, a Transfer In of \$6,000,000 from the General Fund was included to rectify the negative cash flow in the project and provide support until the bonds are sold in FY 2024.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$16,652,069, a decrease of \$4,801,290.

Fund 81500, Housing Grants and Projects

\$115,725

FY 2024 expenditures are recommended to increase \$115,725 due to unexpended grant balances that will carryforward into FY 2024.

FY 2023 actual expenditures reflect a decrease of \$1,466,765, or 39.5 percent, from the *FY 2023 Revised Budget Plan* amount of \$3,712,451. This is primarily due to unspent balances in the State Rental Assistance Program (SRAP).

Actual revenues in FY 2023 total \$3,656,551, a decrease of \$69,978, or 1.9 percent, from the FY 2023 estimate of \$3,726,529 primarily due unexpended grant balances, partially offset by an increase in interest revenue received in FY 2023.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$6,543,743, an increase of \$1,396,787.

FY 2023 Carryover Review

OTHER FUNDS DETAIL

Fund 81510, Housing Choice Voucher
\$5,816,112

FY 2024 expenditures are recommended to increase \$5,816,112 due to increases of \$4,023,578 based on full utilization of Moving to Work (MTW) funding made available at the Department of Housing and Urban Development (HUD)'s increased proration factor of 100.0 percent; \$460,937 in Housing Choice Voucher (HCV) Housing Assistance Payments (HAP) funding; \$737,940 in Veterans Affairs Supportive Housing (VASH) HAP funding; \$1,254,670 in Emergency Housing Voucher (EHV) HAP funding; and \$2,026,628 in Ongoing Administrative Expenses due to encumbered carryover. These increases are partially offset by decreases of \$2,596,736 in the Portability Program and \$90,905 in Five-Year Mainstream (MS5) HAP funding due to anticipated decreases in leasing.

FY 2023 revenues are increased by \$5,230,878 due to increases of \$5,043,260 based on full utilization of MTW funding made available at HUD's increased proration factor of 100.0 percent; \$460,937 in HCV HAP; \$737,940 in VASH HAP; \$1,254,670 in EHV HAP; and \$566,953 in administrative fees earned. These increases are partially offset by decreases of \$2,741,977 in the Portability Program and \$90,905 in MS5 HAP funding due to anticipated decreases in leasing.

FY 2023 actual expenditures reflect a decrease of \$8,765,587, or 9.4 percent, from the *FY 2023 Revised Budget Plan* amount of \$92,764,517. Of this amount, \$2,026,628 is included as encumbered carryover in FY 2024. The remaining balance of \$6,738,959 is primarily attributable to the time it takes to lease up in response to a higher than originally anticipated proration factor from HUD.

Actual revenues in FY 2023 total \$85,349,197, a decrease of \$8,803,313, or 9.4 percent, from the FY 2023 estimate of \$94,152,510 primarily due to HUD offsetting disbursements with Public Housing Authority (PHA) held HAP reserves.

As a result of the actions discussed above, the FY 2024 ending balance is projected to be \$11,006,519, a decrease of \$622,960.