



County of Fairfax, Virginia

MEMORANDUM

DATE: September 16, 2020
TO: Board of Supervisors
FROM: Bryan J. Hill *Bryan J. Hill*
County Executive
SUBJECT: *FY 2020 Carryover Review Update*

This memo outlines additional recommendations based on financial adjustments made subsequent to the release of the initial *FY 2020 Carryover Review* on July 27, 2020 and as part of the County's continued response to the COVID-19 pandemic. As a result of the reallocation of FY 2020 expenses among various funding sources, additional funding is recommended to be set aside in the Reserve for the Coronavirus Pandemic in the General Fund. Other adjustments are included to add positions in the Health Department to increase laboratory capacity for COVID-19 testing and to add Public Health Nurse positions as approved and funded by Fairfax County Public Schools, as well as to recognize additional COVID-related grant awards.

After the end of every fiscal year, there are a number of adjustments that occur to move revenues and expenditures in order to correct the reporting period or the agency/fund against which the posting was made. In most years, these adjustments are not significant and are reflected as audit adjustments as part of the next year's Third Quarter package. However, for FY 2020 – as noted in the original Carryover package – there have been a greater number of these types of adjustments based on federal stimulus funds and efforts to maximize usage of these funds.

Based on guidance continuously updated from the U.S. Department of the Treasury, as well as the Federal Emergency Management Agency (FEMA), the following net adjustments have been made to reallocate FY 2020 expenses from General Fund agencies and other funds. Expenses have been moved to the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund (CRF), which is tracked in a sub-fund of the General Fund; the COVID-19 FEMA Public Assistance grant established in Fund 50000, Federal-State Grant Fund; or the COVID-19 Health Department Lab - PPP and Health Care Enhancement Act grant, also in Fund 50000. In total, \$3.21 million in expenses from across the County have been shifted against the Coronavirus Relief Funds and \$1.71 million in expenses have been shifted to the grants. The differences shown in the chart below reflect movements of expenses between funds and have no net impact. Bolded lines indicate those funds where appropriation adjustments are recommended as part of this updated package.

Fund	FY 2020 Actual Expenditures (Original)	FY 2020 Actual Expenditures (Updated)	Difference
10001 General Fund – Agency Expenditures	\$1,567,245,878	\$1,562,631,791	(\$4,614,087)
10001 General Fund - Coronavirus Relief Fund	52,233,579	55,444,951	3,211,372
40030 Cable Communications	10,692,651	10,686,583	(6,068)

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Fund	FY 2020 Actual Expenditures (Original)	FY 2020 Actual Expenditures (Updated)	Difference
40040 Fairfax-Falls Church Community Services Board	176,561,875	176,487,982	(73,893)
40050 Reston Community Center	10,893,617	10,890,508	(3,109)
40080 Integrated Pest Management Program	1,869,777	1,868,330	(1,447)
40090 E-911	46,518,104	46,396,672	(121,432)
40100 Stormwater Services	83,515,642	83,508,703	(6,939)
40140 Refuse Collection and Recycling Operations	20,295,919	20,294,758	(1,161)
40150 Refuse Disposal	52,400,241	52,383,523	(16,718)
40170 I-95 Refuse Disposal	7,442,737	7,439,256	(3,481)
50000 Federal-State Grants – includes COVID-19 FEMA Public Assistance grant and COVID-19 Health Department Lab - PPP and Health Care Enhancement Act grant	124,344,159	126,053,966	1,709,807
50800 Community Development Block Grant	10,877,678	10,872,604	(5,074)
60010 Department of Vehicle Services	69,732,822	69,713,672	(19,150)
60020 Document Services	8,981,324	8,979,707	(1,617)
60030 Technology Infrastructure Services	47,966,436	47,964,474	(1,962)
69010 Sewer Operation and Maintenance	104,662,141	104,645,960	(16,181)
81000 FCRHA General Operating	4,740,113	4,739,886	(227)
81100 Fairfax County Rental Program	3,728,104	3,727,242	(862)
81300 RAD-Fairfax County Rental Program	8,869,099	8,866,975	(2,124)
81510 Housing Choice Voucher Program	69,012,150	69,004,869	(7,281)
80000 Park Revenue	35,533,054	35,514,689	(18,365)

As a result of these reallocations, expenditures have been reduced in the General Fund (excluding CRF funds) by \$4.61 million. With the uncertainty surrounding County revenues for FY 2021 – more information is included below – and with expenses related to the County’s public health response likely to extend into calendar year 2021 (past the current deadline for the usage of Coronavirus Relief Funds), staff recommends that these funds be added to the Reserve for the Coronavirus Pandemic in the General Fund. This funding brings total funding in the reserve to \$25.71 million. In addition to this adjustment, other adjustments to reconcile the appropriation of balances in the Coronavirus Relief Fund and the grants in Fund 50000 are included later in this memo. The appropriation of balances in other funds will be addressed as part of the *FY 2021 Mid-Year Review*.

Additionally, staff is recommending the addition of 14 new positions for the Health Department. Nine of these positions are included for the Fairfax County Public Health Laboratory to increase capacity of COVID-19 testing and will be initially funded through a grant awarded by the state. Another five positions are included consistent with Fairfax County Public Schools (FCPS) actions to fund new Public Health

Nurse positions as part of their year-end budget actions. As the school health program is operated by the Health Department, the positions are included in the County’s positions but will be fully reimbursed by FCPS. More information about these adjustments is included in the Administrative Adjustments section later in this memo.

Coronavirus Relief Fund revenues and expenses are included in the County’s General Fund (although they are tracked separately in the County’s financial system), thus schedules included as part of the updated *FY 2020 Carryover Review* – and included as attachments to this memorandum – reflect CRF funds in addition to County funds. The table below reflects updated balances for the General Fund (excluding the CRF) as well as balances in the Coronavirus Relief Funds.

General Fund and CARES Coronavirus Relief Fund Balances - Updated
 (in millions)

	General Fund		CARES Coronavirus Relief Fund		Total	
Revised Expenditure Budget		\$1,693.62		\$200.24		\$1,893.86
Actual Expenditures	\$1,567.25	\$1,562.64	\$52.23	\$55.44	\$1,619.48	\$1,618.08
Expenditure Balance	\$126.37	\$130.98	\$148.01	\$144.80	\$274.38	\$275.78
Revised Revenue Budget		\$4,460.64		\$200.24		\$4,660.88
Actual Revenues		\$4,445.94		\$200.24		\$4,646.18
Revenue Balance		(\$14.70)		\$0.00		(\$14.70)
TOTAL AVAILABLE BALANCE	\$111.67	\$116.28	\$148.01	\$144.80	\$259.68	\$261.08

An updated summary of General Fund recommendations included in the full *FY 2020 Carryover Review* – including the original recommendation and updates – is included on the following page. These recommendations result in a \$0 ending balance in the General Fund. It should be noted that as of September 16, 2020, the Board has proposed four consideration items. Three of these items were initiated before the start of the COVID-19 pandemic, including providing funding to support the construction of the Turning Point Suffragist Memorial (\$600,000) as originally proposed during the *FY 2020 Third Quarter Review*; the sound system needs of the Park Authority’s summer concert series (\$50,000); and the Metropolitan Washington Council of Governments Agriculture Task Force’s regional efforts regarding local agriculture (\$25,000). The last consideration item is support towards the completion of an Architectural and Community Survey for the Gum Springs Historic District (\$60,000).

FY 2020 Carryover Review Recommended Adjustments - Updated
(in millions)

	General Fund		CARES Coronavirus Relief Fund		Total	
Available Balance	\$111.67	\$116.28	\$148.01	\$144.80	\$259.68	\$261.08
FY 2020 Commitments (\$34.39 million)						
Outstanding Encumbered Obligations		(\$31.26)		--		(\$31.26)
Associated Reserve Adjustments		(\$3.13)		--		(\$3.13)
Balance after FY 2020 Commitments	\$77.28	\$81.89	\$148.01	\$144.80	\$225.29	\$226.69
Allocations for Reserves/Capital (\$22.20 million)						
Contribution to Reserves - Economic Opportunity Reserve		(\$4.72)		--		(\$4.72)
20% of Balance to Infrastructure Sinking Reserve Fund		(\$15.46)		--		(\$15.46)
Associated Reserve Adjustments		(\$2.02)		--		(\$2.02)
Balance after Allocations for Reserves/Capital	\$55.08	\$59.69	\$148.01	\$144.80	\$203.09	\$204.49
Other Requirements (\$203.09 \$204.49 million, 82 96 positions)						
Carryforward of Coronavirus Relief Fund Balances		--	(\$148.01)	(\$144.80)	(\$148.01)	(\$144.80)
Carryforward of Coronavirus Pandemic Reserve Balances and Appropriation of New Balances	(\$11.26)	(\$15.87)		--	(\$11.26)	(\$15.87)
Revenue Reduction for Tax Payment Penalty Changes		(\$10.77)		--		(\$10.77)
IT Projects		(\$10.00)		--		(\$10.00)
Energy Strategy		(\$4.50)		--		(\$4.50)
Public Health Nurses for COVID-19/School Health (35 positions) and Positions funded by FCPS (5 positions)		(\$0.00)		--		(\$0.00)
Positions to support Public Health Laboratory (9 positions)		(\$0.00)		--		(\$0.00)
Infrastructure Replacement and Upgrades		(\$2.41)		--		(\$2.41)
Carryforward of other General Fund Balances, including the Reserve for Ad-Hoc Police Practices		(\$1.84)		--		(\$1.84)
LED Streetlights		(\$1.80)		--		(\$1.80)
Park Authority Support		(\$1.71)		--		(\$1.71)
Emergency Systems Failure Project		(\$1.40)		--		(\$1.40)
Coordinate Services Planning Call Center Support (11 positions)		(\$0.00)		--		(\$0.00)
Support for the November 2020 Election		(\$1.14)		--		(\$1.14)
Climate Adaptation and Resilience Plan (2 positions)		(\$1.01)		--		(\$1.01)
Electric Vehicle Charging Stations		(\$0.75)		--		(\$0.75)
Body-Worn Cameras - net use of Reserve for Ad-Hoc Police Practices Balance (21 positions)		(\$0.60)		--		(\$0.60)
Park Authority Field Maintenance at FCPS Fields		(\$0.60)		--		(\$0.60)
Pinn Community Center Outdoor Courts		(\$0.35)		--		(\$0.35)
Community Center in Lee District (2 positions)		(\$0.28)		--		(\$0.28)
Emergency Management Support for Coronavirus Response (2 positions)		(\$0.00)		--		(\$0.00)
Government Center Campus Security		(\$0.23)		--		(\$0.23)
Chief Strategist for Placemaking		(\$0.16)		--		(\$0.16)
ASAP Support		(\$0.15)		--		(\$0.15)
Appropriation of Zoning Violation Revenue		(\$0.01)		--		(\$0.01)
Public Assistance Caseload Support (7 positions)		(\$0.00)		--		(\$0.00)
Sexual Abuse Specialist Positions for Protection and Preservation Services (2 positions)		(\$0.00)		--		(\$0.00)
Associated Reserve Adjustments		(\$4.11)		--		(\$4.11)
Net Available for One-Time Requirements		\$0.00		\$0.00		\$0.00

Revenue Update

Staff continues to monitor revenues – in terms of trends, collection rates, and the overall economy – to determine if budgetary estimates need to be updated. As the Board will recall, the FY 2021 Adopted Budget Plan held revenues flat over FY 2020 Adopted levels. Within this estimate was the recognition of increased Real Estate Tax revenue based on equalization, offset by decreases in Personal Property Tax, Sales Tax, Transient Occupancy Tax, BPOL (Business, Professional, and Occupational Licenses) Tax, Interest on Investments, and other categories.

Updates on three revenue categories is included below. Revenue trends so far for FY 2021 are mixed, with Sales Tax performing better than expected, while both Transient Occupancy Tax and School-Age Child Care revenues are running behind budget projections. At this time, staff is not recommending any revenue changes other than those included in the original *FY 2020 Carryover Review*. Additional adjustments, as necessary, will be made as part of the *FY 2021 Midyear Budget Review*.

Sales Tax

The FY 2021 Adopted Budget Plan revenue estimate for Sales Tax assumes a decline of 9.9 percent from the FY 2020 actual level. The overall FY 2021 Sales Tax revenue will depend on the timing and rate of economic recovery. So far in FY 2021, the County has received two monthly transfers from the state for the local option Sales Tax. August Sales Tax remittance for purchases made in June was actually increased from the prior year by 0.7 percent, while September Sales Tax was down 2.0 percent from last year. Cumulatively for the fiscal year, Sales Tax receipts are down 0.7 percent.

Transient Occupancy Tax

Another revenue category expected to be negatively impacted in FY 2021 due to COVID-19 is Transient Occupancy Tax (TOT). August is the first month of the fiscal year for TOT collections. August TOT receipts are down 71.3 percent from last August. The FY 2021 budget assumes a slight increase over FY 2020 levels (due to FY 2020 revenues being impacted more severely than anticipated when the FY 2021 budget was finalized). FY 2020 TOT revenue totaled \$15.8 million; the FY 2021 budget amount is \$16.4 million.

School-Age Child Care

The School-Age Child Care (SACC) program did not operate during the summer months, and SACC centers continue to be closed due to the school year starting virtually. As a result, the County has not collected any SACC fee revenue so far in FY 2021. As a comparison, the County had collected \$6.5 million for the first two months of FY 2020.

In response to the COVID-19 pandemic and this year's virtual return to school, the Office for Children in the Department of Neighborhood and Community Services is providing Supporting Return to School (SRS), a full-day program supporting virtual learning during the academic day, with a before- and after-school care component. SRS is offered at 37 Fairfax County Public Schools, including 35 elementary schools and the Key and Kilmer Centers. A sliding fee scale is provided for income eligible families. The program fees are billed monthly and range from \$1,472 per child for a full-paying household at the top of the fee scale to \$80 at the bottom of the fee scale. It is estimated that the program will generate \$1.0 million in revenue per month.

Administrative Adjustments

Newly recommended administrative adjustments are detailed on the following pages.

Reserve for Coronavirus Pandemic

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2021 Expenditure	<u>\$4,614,087</u>
Net Cost	<u>\$4,614,087</u>

Funding of \$4,614,087 is required to re-appropriate the additional balance in the General Fund to the Reserve for Coronavirus Pandemic. This balance was created as a result of the transfer of FY 2020 expenses to the CARES Coronavirus Relief Fund (in Agency 87, Unclassified Administrative Expenses in the General Fund) and the FEMA Grant (in Fund 50000, Federal-State Grants). As this adjustment is utilizing FY 2020 balances, there is no net impact to the General Fund.

As part of the *FY 2020 Third Quarter Review*, the County placed \$11.26 million in a new Reserve for Coronavirus Pandemic in order to provide immediate response to the pandemic. Additional funding of \$9.84 million was included for the reserve in the FY 2021 Adopted Budget Plan. As of year-end FY 2020, no funds in the General Fund reserve had been expended. The original *FY 2020 Carryover Review* included a recommendation to re-appropriate the balance of \$11.26 million in FY 2021 to add to the \$9.84 million already appropriated. With this additional adjustment, the balance in the reserve totals \$25.71 million. As of the September stimulus memo to the Board, \$1.24 million has been allocated to various programs.

CARES Coronavirus Relief Fund

Agency 87, Unclassified Administrative Expenses

NON-RECURRING

FY 2021 Expenditure	<u>(\$3,211,372)</u>
Net Cost	<u>(\$3,211,372)</u>

A reduction of \$3,211,372 is required to update the carryover appropriation of stimulus fund balances in Agency 87, Unclassified Administrative Expenses – CARES Act Coronavirus Relief Fund (CRF). The County received over \$200 million in stimulus funds from the CARES CRF to support the County’s response to the pandemic. As of late July, \$52,233,579 had been expended in FY 2020, and the appropriation of the balance of \$148,001,906 was included in the original *FY 2020 Carryover Review*. As a result of County staff reviewing FY 2020 expenses for CRF eligibility, an additional \$3.2 million was shifted against the CRF funds. As a result, the carryforward amount is reduced by a commensurate amount. As this adjustment reflects only the carryforward treatment of FY 2020 balances, there is no net impact to the General Fund.

Public Health Laboratory Positions to Support COVID-19

Agency 71, Health Department
 Agency 89, Employee Benefits

RECURRING

FY 2021 Expenditure	\$0
FY 2021 Expenditure	<u>\$0</u>
Net Cost	<u>\$0</u>

Agency 71, Health Department
 Agency 89, Employee Benefits

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

A total of 9/9.0 FTE new positions have been added for the Fairfax County Public Health Laboratory (FCPHL) in the Health Department. Quick, reliable, and widespread COVID-19 testing is a crucial component to Public Health’s “Box It In” approach to limiting the spread of COVID-19. Currently, FCPHL is a critical resource for a broader community-wide testing strategy, with current capacity to test up to 500 COVID-19 samples daily. Going forward, the Health Department predicts needing to test 1,000 samples per day. These positions will provide the needed resources to accommodate the increased testing

requirements and will initially be funded with the COVID-19 Health Department Lab – PPP and Health Care Enhancement Act grant awarded by the state. Funding will cover a 30-month period. When federal and/or state funding is no longer available, then full-year funding of approximately \$1.0 million will be required. Due to the critical need, the Health Department will immediately move forward with the creation and recruitment of these positions unless otherwise directed by the Board.

Five Public Health Nurses for School Health Program		RECURRING
Agency 71, Health Department	FY 2021 Expenditure	<u>\$0</u>
	Net Cost	\$0
 Agency 71, Health Department	 FY 2022 Expenditure	 <u>\$0</u>
	Net Cost	\$0

Fairfax County Public Schools (FCPS) funded 5/5.0 FTE nursing positions to address Public Health Nursing shortages in the school setting. Since the school health program is operated and managed by the Health Department, the 5/5.0 FTE new Public Health Nurse (PHN) II positions are included in the Health Department budget; however, costs associated with the positions will be fully reimbursed by FCPS. It should be noted that these positions are in addition to the 35 new Public Health Nurse positions included for Board approval in the original *FY 2020 Carryover Review*, which are currently under recruitment and will be temporarily supporting the County’s COVID-19 response; the 5 nursing positions to be reimbursed by FCPS will work directly in the School Health Program upon hire.

Grant Adjustments

Subsequent to the *FY 2020 Carryover Review* released to the Board on July 27, 2020, the total FY 2021 expenditure level for Fund 50000, Federal-State Grant Fund, is recommended to decrease by \$1,709,807 from \$421,259,591 to \$419,549,784. This adjustment is necessary to update the carryforward appropriation as a result of the recognition of higher FY 2020 expenditures. Of this amount, \$1,405,510 is associated with expenditures that were moved to the COVID-19 FEMA Public Assistance grant and \$304,297 in expenditures that were moved to the COVID-19 Health Department Lab - PPP and Health Care Enhancement Act grant. The total revenue level and General Fund transfer to Fund 50000 remains unchanged.

Additionally, the County has received notices of stimulus funding for specific programs which are recommended to be appropriated in Fund 50000, Federal-State Grant Fund. These awards would typically come to the Board of Supervisors for approval as part of a grant Board item. However, in order to expedite approval of these funds, they are recommended for Board action as part of the *FY 2020 Carryover Review*. Notice of these awards were previously shared with the Board through the monthly stimulus memorandums.

- An increase of \$390,982 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the City of Manassas Workforce Reskilling & Transition Program Grant, 1CV6710-2021, as a result of an award from the Skill Source Group, Inc. The Department of Family Services is the One-Stop Operator for the Northern Virginia Workforce Development Area. This area is comprised of the counties of Fairfax, Prince William, and Loudoun, and the cities therein. As the One-Stop Operator for this region, DFS operates and manages various employment programs assisting job seekers with occupational training and job placement assistance. The SkillSource Group, Inc. (SSG) has awarded funding to DFS to provide jobseeker services to

residents within the City of Manassas, using Federal Coronavirus Relief Funds awarded to SSG by that jurisdiction from the Commonwealth of Virginia. These funds will provide employment and training programs for City of Manassas residents who have been furloughed or laid off due to the public health emergency. There are no positions associated with this funding and no Local Cash Match is required.

- An increase of \$324,000 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the Prince William County Workforce Reskilling & Transition Program, 1CV6711-2021, as a result of an award from the Skill Source Group, Inc. The Department of Family Services is the One-Stop Operator for the Northern Virginia Workforce Development Area. This area is comprised of the counties of Fairfax, Prince William, and Loudoun, and the cities therein. As the One-Stop Operator for this region, DFS operates and manages various employment programs assisting job seekers with occupational training and job placement assistance. The SkillSource Group, Inc. (SSG) has awarded funding to DFS to assist Prince William County Economic Development, using Federal Coronavirus Relief Funds awarded to SSG by that jurisdiction from the Commonwealth of Virginia, for a variety of workforce services that are focused on helping both jobseekers and employers as part of their Workforce Reskilling and Transition grant. There are no positions associated with this funding and no Local Cash Match is required.
- An increase of \$139,735 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the SAMHSA COVID-19 Emergency Grant, 1CV7601-2021, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding will be used for two contracted peer support specialists to assist with the Fairfax-Falls Church Community Services Board's ongoing outreach efforts and resource navigation services for individuals with substance use disorder (including opioid use disorder) leaving the Adult Detention Center and individuals referred for services who recently overdosed or relapsed because of challenges related to COVID-19. There are no positions associated with this funding and no Local Cash Match is required.
- An increase of \$11,390,256 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the State Funded COVID-19 Contact Tracing - CARES Act, 1CV7102-2020, as a result of an award from the Virginia Department of Health. The Virginia Department of Health has provided state Coronavirus Relief Funds to support the County's contact tracing program. This funding will be in lieu of the state hiring case and contact interview staff for the County and is available through December 30, 2020. There are no positions associated with this funding and no Local Cash Match is required. It should be noted that the contact tracing program is also supported through the County's CARES Coronavirus Relief Fund allocation.
- An increase of \$2,028,035 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the State Funded COVID-19 Testing - CARES Act, 1CV7103-2020, as a result of an award from the Virginia Department of Health. The Virginia Department of Health has provided state Coronavirus Relief Funds for increased Community Testing to support Health Department testing activities and capacity through December 30, 2020. There are no positions associated with this funding and no Local Cash Match is required.
- An increase of \$432,837 to both revenues and expenditures is recommended in Fund 50000, Federal-State Grants for the 2020 Federal Election – CARES Act, 1CV1501-2020, as a result of an

award from the Virginia Department of Elections. The Virginia Department of Elections has provided state CARES Act funding to address additional costs associated with the national emergency related to coronavirus, and are to be spent to prevent, prepare for, and respond to coronavirus for the 2020 Federal election cycle. There are no positions associated with this funding and no Local Cash Match is required.

Attachments: Attachment I – General Fund Statement
Attachment II – Summary of General Fund Direct Expenditures
Attachment III – Expenditures by Fund, Summary of Appropriated Funds
Attachment IV – Expenditures by Fund, Summary of Non-Appropriated Funds

cc: Tisha Deeghan, Deputy County Executive
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Rachel Flynn, Deputy County Executive
Joseph M. Mondoro, Chief Financial Officer
Christina C. Jackson, Director, Department of Management and Budget
Philip Hagen, Deputy Director, Department of Management and Budget

FY 2020 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$268,482,803	\$268,482,803	\$0	\$184,890,694	\$184,890,694	\$0	\$0	\$0	\$445,968,104	\$261,077,410
Revenue										
Real Property Taxes	\$2,894,699,521	\$2,897,709,214	\$3,009,693	\$3,002,075,466	\$3,002,075,466	\$0	\$0	(\$2,671,629)	\$2,999,403,837	(\$2,671,629)
Personal Property Taxes ¹	437,499,482	441,316,970	3,817,488	428,024,388	428,024,388	0	0	(8,094,821)	419,929,567	(8,094,821)
General Other Local Taxes	544,268,928	534,439,180	(9,829,748)	489,100,905	489,100,905	0	0	0	489,100,905	0
Permit, Fees & Regulatory Licenses	55,556,374	54,002,649	(1,553,725)	49,642,908	49,642,908	0	0	0	49,642,908	0
Fines & Forfeitures	11,795,664	10,001,169	(1,794,495)	11,795,664	11,795,664	0	0	0	11,795,664	0
Revenue from Use of Money and Property	60,896,621	66,154,313	5,257,692	24,257,799	24,257,799	0	0	0	24,257,799	0
Charges for Services	86,396,338	70,939,827	(15,456,511)	83,119,246	83,119,246	0	0	0	83,119,246	0
Revenue from the Commonwealth ¹	313,212,922	310,523,023	(2,689,899)	312,712,922	312,712,922	0	0	250,649	312,963,571	250,649
Revenue from the Federal Government	240,807,610	245,665,343	4,857,733	40,235,797	40,235,797	0	0	643,450	40,879,247	643,450
Recovered Costs/Other Revenue	15,745,731	15,426,307	(319,424)	16,234,444	16,234,444	0	0	0	16,234,444	0
Total Revenue	\$4,660,879,191	\$4,646,177,995	(\$14,701,196)	\$4,457,199,539	\$4,457,199,539	\$0	\$0	(\$9,872,351)	\$4,447,327,188	(\$9,872,351)
Transfers In										
Fund 40030 Cable Communications	\$2,785,414	\$2,785,414	\$0	\$2,411,781	\$2,411,781	\$0	\$0	\$0	\$2,411,781	\$0
Fund 40080 Integrated Pest Management	141,000	141,000	0	141,000	141,000	0	0	0	141,000	0
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	1,125,000	1,125,000	0	0	0	1,125,000	0
Fund 40130 Leaf Collection	54,000	54,000	0	54,000	54,000	0	0	0	54,000	0
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	494,000	494,000	0	0	0	494,000	0
Fund 40150 Refuse Disposal	626,000	626,000	0	626,000	626,000	0	0	0	626,000	0
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	186,000	186,000	0	0	0	186,000	0
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	2,850,000	2,850,000	0	0	0	2,850,000	0
Fund 80000 Park Revenue	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
Total Transfers In	\$9,081,414	\$9,081,414	\$0	\$8,707,781	\$8,707,781	\$0	\$0	\$0	\$8,707,781	\$0
Total Available	\$4,938,443,408	\$4,923,742,212	(\$14,701,196)	\$4,650,798,014	\$4,650,798,014	\$0	\$0	(\$9,872,351)	\$4,902,003,073	\$251,205,059
Direct Expenditures										
Personnel Services	\$899,505,849	\$871,843,228	(\$27,662,621)	\$907,917,682	\$907,917,682	\$0	\$0	\$2,122,301	\$910,039,983	\$2,122,301
Operating Expenses	626,236,804	384,634,546	(241,602,258)	355,528,865	355,528,865	29,965,235	0	163,870,047	549,364,147	193,835,282
Recovered Costs	(37,492,126)	(33,946,503)	3,545,623	(34,995,105)	(34,995,105)	0	0	0	(34,995,105)	0
Capital Equipment	5,856,930	3,743,134	(2,113,796)	200,000	200,000	1,288,759	0	0	1,488,759	1,288,759
Fringe Benefits	399,747,891	391,802,337	(7,945,554)	399,978,711	399,978,711	7,477	0	827,203	400,813,391	834,680
Total Direct Expenditures	\$1,893,855,348	\$1,618,076,742	(\$275,778,606)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$166,819,551	\$1,826,711,175	\$198,081,022
Transfers Out										
Fund S10000 School Operating	\$2,136,016,697	\$2,136,016,697	\$0	\$2,143,322,211	\$2,143,322,211	\$0	\$0	\$0	\$2,143,322,211	\$0
Fund S31000 School Construction	13,100,000	13,100,000	0	13,100,000	13,100,000	0	0	0	13,100,000	0
Fund 10010 Revenue Stabilization ^{2,3}	3,662,158	3,662,158	0	0	0	0	0	4,224,448	4,224,448	4,224,448
Fund 10015 Economic Opportunity Reserve ^{2,4}	34,215,003	34,215,003	0	8,263,008	8,263,008	0	0	5,840,970	14,103,978	5,840,970
Fund 10020 Community Funding Pool	11,828,596	11,828,596	0	12,283,724	12,283,724	0	0	0	12,283,724	0
Fund 10030 Contributory Fund	14,618,937	14,618,937	0	14,506,749	14,506,749	0	0	0	14,506,749	0
Fund 10040 Information Technology	4,190,000	4,190,000	0	0	0	0	0	10,000,000	10,000,000	10,000,000
Fund 20000 County Debt Service	131,759,616	131,759,616	0	131,040,472	131,040,472	0	0	0	131,040,472	0
Fund 20001 School Debt Service	197,982,182	197,982,182	0	198,182,333	198,182,333	0	0	0	198,182,333	0
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	43,950,424	43,950,424	0	0	0	43,950,424	0
Fund 30010 General Construction and Contributions	24,246,720	24,246,720	0	16,456,430	16,456,430	0	0	5,602,759	22,059,189	5,602,759
Fund 30015 Environmental and Energy Program	0	0	0	916,615	916,615	0	0	7,050,000	7,966,615	7,050,000
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	11,251,187	0	0	0	0	0	12,315,375	12,315,375	12,315,375

FY 2020 CARRYOVER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Transfers Out (Cont.)										
Fund 30030 Library Construction	1,530,000	1,530,000	0	0	0	0	0	0	0	0
Fund 30060 Pedestrian Walkway Improvements	1,791,125	1,791,125	0	700,000	700,000	0	0	2,318,555	3,018,555	2,318,555
Fund 30070 Public Safety Construction	300,000	300,000	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	40,633,472	40,633,472	0	0	0	40,633,472	0
Fund 40040 Fairfax-Falls Church Community Services Board	146,575,985	146,575,985	0	147,554,569	147,554,569	0	0	0	147,554,569	0
Fund 40045 Early Childhood Birth to 5	0	0	0	32,564,400	32,564,400	0	0	0	32,564,400	0
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	0	1,885,995	1,885,995	0	0	0	1,885,995	0
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	4,432,654	4,432,654	0	0	0	4,432,654	0
Fund 60000 County Insurance	21,728,320	21,728,320	0	24,291,320	24,291,320	0	0	0	24,291,320	0
Fund 60020 Document Services Division	3,941,831	3,941,831	0	3,941,831	3,941,831	0	0	0	3,941,831	0
Fund 60030 Technology Infrastructure Services	4,824,696	4,824,696	0	0	0	0	0	0	0	0
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	4,490,000	4,490,000	0	0	0	4,490,000	0
Fund 80000 Park Revenue and Operating Fund	0	0	0	0	0	0	0	1,706,529	1,706,529	1,706,529
Fund 83000 Alcohol Safety Action Program	741,768	741,768	0	774,807	774,807	0	0	150,000	924,807	150,000
Total Transfers Out	\$2,859,697,366	\$2,859,697,366	\$0	\$2,843,291,014	\$2,843,291,014	\$0	\$0	\$49,208,636	\$2,892,499,650	\$49,208,636
Total Disbursements	\$4,753,552,714	\$4,477,774,108	(\$275,778,606)	\$4,471,921,167	\$4,471,921,167	\$31,261,471	\$0	\$216,028,187	\$4,719,210,825	\$247,289,658
Total Ending Balance	\$184,890,694	\$445,968,104	\$261,077,410	\$178,876,847	\$178,876,847	(\$31,261,471)	\$0	(\$225,900,538)	\$182,792,248	\$3,915,401
Less:										
Managed Reserve ^{2,5}	\$184,890,694	\$184,890,694	\$0	\$178,876,847	\$178,876,847	\$0	\$0	\$3,915,401	\$182,792,248	\$3,915,401
CARES Coronavirus Relief Fund Balance ⁶	0	144,790,534	0	0	0	0	0	0	0	0
Total Available	\$0	\$116,286,876	\$261,077,410	\$0	\$0	(\$31,261,471)	\$0	(\$229,815,939)	\$0	\$0

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

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

³ Target funding for the Revenue Stabilization Fund is 5 percent of total General Fund disbursements. As part of the *FY 2020 Carryover Review*, \$4.22 million is transferred to the Revenue Stabilization Fund. As a result of this adjustment, the FY 2021 projected balance in the Revenue Stabilization Fund is \$228.49 million, or 5.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁴ Target funding for the Economic Opportunity Reserve is 1 percent of total General Fund disbursements. As part of the *FY 2020 Carryover Review*, \$5.84 million is transferred to the Economic Opportunity Reserve. As a result of this adjustment and the \$8.26 million transfer included in the *FY 2021 Adopted Budget Plan*, the FY 2021 projected balance in the Economic Opportunity Reserve is \$45.70 million, or 1.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁵ Target funding for the Managed Reserve is 4 percent of total General Fund disbursements. The FY 2021 projected balance in the Managed Reserve is \$182.79 million, or 4.0 percent of total General Fund disbursements excluding those disbursements related to the CARES Coronavirus Relief Fund.

⁶ During FY 2020, revenue in the amount of \$200,235,485 was received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. This amount was reflected as an increase to revenues and expenditures as part of the *FY 2020 Third Quarter Review*. As part of the *FY 2020 Carryover Review*, the remaining balance of \$144,790,534 is reappropriated in FY 2021 and will continue to be used to cover expenses related to the County's response to the pandemic.

FY 2020 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services											
01	Board of Supervisors	\$5,517,094	\$5,257,404	(\$259,690)	\$5,517,094	\$5,517,094	\$0	\$0	\$0	\$5,517,094	\$0
02	Office of the County Executive	5,663,269	5,385,657	(277,612)	5,817,714	5,817,714	126,651	0	1,210,057	7,154,422	1,336,708
03	Department of Clerk Services	1,818,969	1,674,789	(144,180)	1,817,896	1,817,896	11,959	0	0	1,829,855	11,959
06	Department of Finance	9,203,060	8,586,612	(616,448)	9,148,571	9,148,571	34,138	0	0	9,182,709	34,138
11	Department of Human Resources	8,271,732	8,126,034	(145,698)	8,164,738	8,164,738	101,527	0	0	8,266,265	101,527
12	Department of Procurement and Material Management	8,449,466	7,471,469	(977,997)	7,568,849	7,568,849	822,967	0	0	8,391,816	822,967
13	Office of Public Affairs	1,923,200	1,753,334	(169,866)	1,790,052	1,790,052	6,033	0	0	1,796,085	6,033
15	Office of Elections	7,259,513	5,214,923	(2,044,590)	4,993,525	4,993,525	900,264	0	1,140,000	7,033,789	2,040,264
17	Office of the County Attorney	9,084,801	8,095,433	(989,368)	8,105,981	8,105,981	559,499	0	0	8,665,480	559,499
20	Department of Management and Budget	6,013,866	5,742,294	(271,572)	5,516,999	5,516,999	28,551	0	0	5,545,550	28,551
37	Office of the Financial and Program Auditor	413,868	308,204	(105,664)	413,868	413,868	0	0	0	413,868	0
41	Civil Service Commission	468,767	407,371	(61,396)	468,731	468,731	0	0	0	468,731	0
42	Office of the Independent Police Auditor	428,198	358,728	(69,470)	328,198	328,198	66,988	0	0	395,186	66,988
57	Department of Tax Administration	28,156,850	26,123,704	(2,033,146)	27,826,856	27,826,856	111,510	0	0	27,938,366	111,510
70	Department of Information Technology	37,329,847	36,872,879	(456,968)	37,498,446	37,498,446	341,862	0	205,907	38,046,215	547,769
	Total Legislative-Executive Functions / Central Services	\$130,002,500	\$121,378,835	(\$8,623,665)	\$124,977,518	\$124,977,518	\$3,111,949	\$0	\$2,555,964	\$130,645,431	\$5,667,913
Judicial Administration											
80	Circuit Court and Records	\$12,562,048	\$12,167,804	(\$394,244)	\$12,482,661	\$12,482,661	\$96,262	\$0	\$62,500	\$12,641,423	\$158,762
82	Office of the Commonwealth's Attorney	5,062,860	4,279,499	(783,361)	5,049,457	5,049,457	330,480	0	898,494	6,278,431	1,228,974
85	General District Court	4,732,947	4,092,528	(640,419)	4,385,501	4,385,501	133,420	0	0	4,518,921	133,420
91	Office of the Sheriff	21,954,740	21,569,811	(384,929)	20,633,109	20,633,109	197,717	0	0	20,830,826	197,717
	Total Judicial Administration	\$44,312,595	\$42,109,642	(\$2,202,953)	\$42,550,728	\$42,550,728	\$757,879	\$0	\$960,994	\$44,269,601	\$1,718,873
Public Safety											
04	Department of Cable and Consumer Services	\$760,719	\$756,233	(\$4,486)	\$760,719	\$760,719	\$508	\$0	\$0	\$761,227	\$508
31	Land Development Services	13,029,925	13,576,474	546,549	13,662,545	13,662,545	204,224	0	0	13,866,769	204,224
81	Juvenile and Domestic Relations District Court	25,995,932	24,197,355	(1,798,577)	25,825,193	25,825,193	108,444	0	0	25,933,637	108,444
90	Police Department	220,985,727	208,555,996	(12,429,731)	214,788,028	214,788,028	5,459,105	0	117,847	220,364,980	5,576,952
91	Office of the Sheriff	53,426,809	48,366,555	(5,060,254)	52,193,261	52,193,261	1,226,611	0	0	53,419,872	1,226,611
92	Fire and Rescue Department	224,397,608	210,948,777	(13,448,831)	218,989,964	218,989,964	4,654,205	0	0	223,644,169	4,654,205
93	Office of Emergency Management	2,761,448	2,012,638	(748,810)	1,947,864	1,947,864	690,359	0	0	2,638,223	690,359
96	Department of Animal Sheltering	2,881,198	2,470,809	(410,389)	2,749,929	2,749,929	24,421	0	0	2,774,350	24,421
97	Department of Code Compliance	4,791,957	4,026,566	(765,391)	4,791,825	4,791,825	0	0	0	4,791,825	0
	Total Public Safety	\$549,031,323	\$514,911,403	(\$34,119,920)	\$535,709,328	\$535,709,328	\$12,367,877	\$0	\$117,847	\$548,195,052	\$12,485,724
Public Works											
08	Facilities Management Department	\$61,167,104	\$56,525,057	(\$4,642,047)	\$59,385,623	\$59,385,623	\$3,624,239	\$0	\$449,991	\$63,459,853	\$4,074,230
25	Business Planning and Support	1,028,530	885,706	(142,824)	1,009,322	1,009,322	20,141	0	0	1,029,463	20,141
26	Office of Capital Facilities	15,989,797	14,218,846	(1,770,951)	15,345,436	15,345,436	257,697	0	0	15,603,133	257,697
87	Unclassified Administrative Expenses (Public Works)	3,965,202	2,103,222	(1,861,980)	3,948,694	3,948,694	200,767	0	0	4,149,461	200,767
	Total Public Works	\$82,150,633	\$73,732,831	(\$8,417,802)	\$79,689,075	\$79,689,075	\$4,102,844	\$0	\$449,991	\$84,241,910	\$4,552,835
Health and Welfare											
67	Department of Family Services	\$151,170,386	\$139,074,141	(\$12,096,245)	\$147,721,168	\$147,721,168	\$1,143,367	\$0	\$595,352	\$149,459,887	\$1,738,719
71	Health Department	66,830,774	56,422,774	(10,408,000)	67,715,072	67,715,072	2,725,760	0	0	70,440,832	2,725,760
73	Office to Prevent and End Homelessness ¹	15,546,567	14,897,139	(649,428)	0	0	0	0	0	0	0
77	Office of Strategy Management for Health and Human Services	3,772,445	2,845,744	(926,701)	3,369,767	3,369,767	78,998	0	0	3,448,765	78,998
79	Department of Neighborhood and Community Services	114,694,083	95,276,773	(19,417,310)	83,218,369	83,218,369	3,265,686	0	119,403	86,603,458	3,385,089
	Total Health and Welfare	\$352,014,255	\$308,516,571	(\$43,497,684)	\$302,024,376	\$302,024,376	\$7,213,811	\$0	\$714,755	\$309,952,942	\$7,928,566

FY 2020 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Parks and Libraries											
51	Fairfax County Park Authority	\$27,839,156	\$24,903,470	(\$2,935,686)	\$27,452,530	\$27,452,530	\$330,230	\$0	\$56,757	\$27,839,517	\$386,987
52	Fairfax County Public Library	31,466,648	29,378,910	(2,087,738)	30,294,136	30,294,136	171,378	0	51,012	30,516,526	222,390
	Total Parks and Libraries	\$59,305,804	\$54,282,380	(\$5,023,424)	\$57,746,666	\$57,746,666	\$501,608	\$0	\$107,769	\$58,356,043	\$609,377
Community Development											
16	Economic Development Authority	\$9,141,483	\$7,814,818	(\$1,326,665)	\$8,841,483	\$8,841,483	\$0	\$0	\$0	\$8,841,483	\$0
30	Department of Economic Initiatives	1,298,551	1,076,809	(221,742)	1,216,480	1,216,480	84,000	0	0	1,300,480	84,000
31	Land Development Services	17,518,435	15,159,494	(2,358,941)	15,101,040	15,101,040	154,831	0	0	15,255,871	154,831
35	Department of Planning and Development	15,144,813	13,028,570	(2,116,243)	13,733,875	13,733,875	1,413,961	0	(134,607)	15,013,229	1,279,354
38	Department of Housing and Community Development ¹	7,728,947	7,323,550	(405,397)	24,830,358	24,830,358	753,889	0	(24,472)	25,559,775	729,417
39	Office of Human Rights and Equity Programs	1,879,254	1,467,616	(411,638)	1,859,931	1,859,931	48,631	0	0	1,908,562	48,631
40	Department of Transportation	9,584,060	8,675,478	(908,582)	8,944,137	8,944,137	726,118	0	0	9,670,255	726,118
	Total Community Development	\$62,295,543	\$54,546,335	(\$7,749,208)	\$74,527,304	\$74,527,304	\$3,181,430	\$0	(\$159,079)	\$77,549,655	\$3,022,351
Nondepartmental											
87	Unclassified Administrative Expenses (Nondepartmental)	\$213,334,508	\$55,444,952	(\$157,889,556)	\$10,038,597	\$10,038,597	\$0	\$0	\$161,244,107	\$171,282,704	\$161,244,107
89	Employee Benefits	401,408,187	393,153,793	(8,254,394)	401,366,561	401,366,561	24,073	0	827,203	402,217,837	851,276
	Total Nondepartmental	\$614,742,695	\$448,598,745	(\$166,143,950)	\$411,405,158	\$411,405,158	\$24,073	\$0	\$162,071,310	\$573,500,541	\$162,095,383
	Total General Fund Direct Expenditures	\$1,893,855,348	\$1,618,076,742	(\$275,778,606)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$166,819,551	\$1,826,711,175	\$198,081,022

¹ Encumbered carryover of \$398,214 in Agency 73, Office to Prevent and End Homelessness, is reflected in Agency 38, Department of Housing and Community Development. As part of the FY 2021 Adopted Budget Plan, Agency 73 was consolidated into Agency 38.

FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$1,893,855,348	\$1,618,076,742	(\$275,778,606)	\$1,628,630,153	\$1,628,630,153	\$31,261,471	\$0	\$166,819,551	\$1,826,711,175	\$198,081,022
10015 Economic Opportunity Reserve	34,215,003	3,007,339	(31,207,664)	0	0	31,207,664	0	14,490,398	45,698,062	45,698,062
10020 Consolidated Community Funding Pool	12,007,285	11,609,266	(398,019)	12,283,724	12,283,724	398,019	0	0	12,681,743	398,019
10030 Contributory Fund	15,319,648	15,315,381	(4,267)	14,507,460	14,507,460	0	0	0	14,507,460	0
10040 Information Technology	54,827,593	15,177,116	(39,650,477)	250,000	250,000	39,650,477	0	11,285,359	51,185,836	50,935,836
Total General Fund Group	\$2,010,224,877	\$1,663,185,844	(\$347,039,033)	\$1,655,671,337	\$1,655,671,337	\$102,517,631	\$0	\$192,595,308	\$1,950,784,276	\$295,112,939
Debt Service Funds										
20000 Consolidated Debt Service	\$338,090,466	\$333,813,558	(\$4,276,908)	\$336,676,960	\$336,676,960	\$0	\$0	\$4,023,430	\$340,700,390	\$4,023,430
Capital Project Funds										
30000 Metro Operations and Construction	\$93,034,330	\$92,955,258	(\$79,072)	\$78,978,719	\$78,978,719	\$79,072	\$0	\$3,181,671	\$82,239,462	\$3,260,743
30010 General Construction and Contributions	196,441,577	41,591,006	(154,850,571)	21,031,430	21,031,430	154,850,571	0	5,197,443	181,079,444	160,048,014
30015 Environmental and Energy Program	0	0	0	916,615	916,615	0	0	15,361,604	16,278,219	15,361,604
30020 Infrastructure Replacement and Upgrades	56,312,677	16,137,778	(40,174,899)	0	0	40,174,899	0	6,036,683	46,211,582	46,211,582
30030 Library Construction	21,369,306	1,020,366	(20,348,940)	0	0	20,348,940	0	0	20,348,940	20,348,940
30040 Contributed Roadway Improvement	41,629,549	2,573,158	(39,056,391)	0	0	39,056,391	0	1,436,058	40,492,449	40,492,449
30050 Transportation Improvements	91,180,692	17,818,312	(73,362,380)	0	0	73,362,380	0	2,135,680	75,498,060	75,498,060
30060 Pedestrian Walkway Improvements	4,980,122	2,988,541	(1,991,581)	700,000	700,000	1,991,581	0	3,378,489	6,070,070	5,370,070
30070 Public Safety Construction	391,199,833	33,093,133	(358,106,700)	0	0	358,106,700	0	1,734,578	359,841,278	359,841,278
30080 Commercial Revitalization Program	909,979	(12,218)	(922,197)	0	0	922,197	0	(922,197)	0	0
30090 Pro Rata Share Drainage Construction	2,811,401	2,320,481	(490,920)	0	0	490,920	0	2,737,381	3,228,301	3,228,301
30300 Affordable Housing Development and Investment	55,860,689	12,639,692	(43,220,997)	19,247,000	19,247,000	43,220,998	0	1,050,023	63,518,021	44,271,021
30310 Housing Assistance Program	5,084,935	189,940	(4,894,995)	0	0	0	0	0	0	0
30400 Park Authority Bond Construction	97,726,991	19,400,542	(78,326,449)	0	0	78,326,449	0	6,000,000	84,326,449	84,326,449
S31000 Public School Construction	565,654,615	214,935,914	(350,718,701)	203,770,390	203,770,390	0	0	180,677,595	384,447,985	180,677,595
Total Capital Project Funds	\$1,624,196,696	\$457,651,903	(\$1,166,544,793)	\$324,644,154	\$324,644,154	\$810,931,098	\$0	\$228,005,008	\$1,363,580,260	\$1,038,936,106
Special Revenue Funds										
40000 County Transit Systems	\$114,767,652	\$105,597,118	(\$9,170,534)	\$107,995,174	\$107,995,174	\$9,102,122	\$0	\$5,771,590	\$122,868,886	\$14,873,712
40010 County and Regional Transportation Projects	402,006,484	90,330,251	(311,676,233)	58,242,329	58,242,329	309,690,188	0	21,724,117	389,656,634	331,414,305
40030 Cable Communications	20,852,272	10,686,583	(10,165,689)	10,113,722	10,113,722	2,068,682	6,001,388	753,448	18,937,240	8,823,518
40040 Fairfax-Falls Church Community Services Board	190,578,962	176,487,982	(14,090,980)	182,861,770	182,861,770	5,513,193	0	400,000	188,774,963	5,913,193
40045 Early Childhood Birth to 5	0	0	0	32,780,360	32,780,360	0	0	0	32,780,360	0
40050 Reston Community Center	14,390,600	10,890,508	(3,500,092)	9,584,898	9,584,898	1,601,371	0	100,000	11,286,269	1,701,371
40060 McLean Community Center	6,946,399	5,647,128	(1,299,271)	6,081,083	6,081,083	239,419	0	117,000	6,437,502	356,419
40070 Burgundy Village Community Center	101,596	38,045	(63,551)	46,596	46,596	105	35,100	0	81,801	35,205
40080 Integrated Pest Management Program	3,477,745	1,868,330	(1,609,415)	3,314,255	3,314,255	189,686	0	0	3,503,941	189,686
40090 E-911	64,773,246	46,396,672	(18,376,574)	52,585,811	52,585,811	14,569,352	0	0	67,155,163	14,569,352
40100 Stormwater Services	167,712,477	83,508,703	(84,203,774)	83,964,976	83,964,976	82,587,399	0	90,310,015	256,862,390	172,897,414
40110 Dulles Rail Phase I Transportation Improvement District	35,570,400	35,557,202	(13,198)	14,457,600	14,457,600	0	0	13,000,000	27,457,600	13,000,000
40120 Dulles Rail Phase II Transportation Improvement District	98,507,956	55,962,980	(42,544,976)	500,000	500,000	0	0	42,044,976	42,544,976	42,044,976
40125 Metrorail Parking System Pledged Revenue	28,463,130	23,040,914	(5,422,216)	15,439,113	15,439,113	4,024,804	0	(965,000)	18,498,917	3,059,804
40130 Leaf Collection	2,872,443	2,592,602	(279,841)	2,372,031	2,372,031	28,151	0	0	2,400,182	28,151
40140 Refuse Collection and Recycling Operations	21,705,929	20,294,758	(1,411,171)	20,442,823	20,442,823	917,811	0	0	21,360,634	917,811
40150 Refuse Disposal	62,240,537	52,383,523	(9,857,014)	56,527,725	56,527,725	6,770,888	0	0	63,298,613	6,770,888
40170 I-95 Refuse Disposal	15,875,057	7,439,256	(8,435,801)	11,277,195	11,277,195	8,012,060	0	0	19,289,255	8,012,060
40180 Tysons Service District	22,747,022	3,009,624	(19,737,398)	0	0	19,737,398	0	0	19,737,398	19,737,398
40190 Reston Service District	960,683	45,435	(915,248)	0	0	915,248	0	0	915,248	915,248
40300 Housing Trust	13,527,293	1,400,097	(12,127,196)	3,661,782	3,661,782	12,127,196	0	9,428,203	25,217,181	21,555,399
40330 Elderly Housing Programs	3,766,163	3,517,389	(248,774)	3,110,720	3,110,720	181,658	0	0	3,292,378	181,658
40360 Homeowner and Business Loan Programs	3,915,863	2,160,106	(1,755,757)	0	0	0	0	0	0	0

FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50000 Federal/State Grants	401,543,843	126,053,966	(275,489,877)	119,853,537	119,853,537	250,034,326	0	49,661,921	419,549,784	299,696,247
50800 Community Development Block Grant	34,379,873	10,872,604	(23,507,269)	5,609,339	5,609,339	23,502,195	0	(520,394)	28,591,140	22,981,801
50810 HOME Investment Partnerships Grant	5,147,846	1,216,455	(3,931,391)	1,940,695	1,940,695	3,931,390	0	209,181	6,081,266	4,140,571
S10000 Public School Operating	3,032,591,320	2,917,275,176	(115,316,144)	3,042,275,914	3,042,275,914	0	0	100,263,436	3,142,539,350	100,263,436
S40000 Public School Food and Nutrition Services	103,369,295	79,863,196	(23,506,099)	102,511,846	102,511,846	0	0	(12,077,883)	90,433,963	(12,077,883)
S43000 Public School Adult and Community Education	9,402,294	7,958,842	(1,443,452)	9,518,861	9,518,861	0	0	(1,359,105)	8,159,756	(1,359,105)
S50000 Public School Grants & Self Supporting Programs	115,173,981	71,619,842	(43,554,139)	81,350,180	81,350,180	0	0	35,404,940	116,755,120	35,404,940
Total Special Revenue Funds	\$4,997,368,361	\$3,953,715,287	(\$1,043,653,074)	\$4,038,420,335	\$4,038,420,335	\$755,744,642	\$6,036,488	\$354,266,445	\$5,154,467,910	\$1,116,047,575
TOTAL GOVERNMENTAL FUNDS	\$8,969,880,400	\$6,408,366,592	(\$2,561,513,808)	\$6,355,412,786	\$6,355,412,786	\$1,669,193,371	\$6,036,488	\$778,890,191	\$8,809,532,836	\$2,454,120,050
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$38,750,610	\$23,868,379	(\$14,882,231)	\$28,480,902	\$28,480,902	\$0	\$0	\$11,100,000	\$39,580,902	\$11,100,000
60010 Department of Vehicle Services	93,707,912	69,713,672	(23,994,240)	82,011,282	82,011,282	5,844,485	0	1,350,000	89,205,767	7,194,485
60020 Document Services	10,226,746	8,979,707	(1,247,039)	9,428,679	9,428,679	607,442	0	400,000	10,436,121	1,007,442
60030 Technology Infrastructure Services	54,645,568	47,964,474	(6,681,094)	45,138,657	45,138,657	2,023,737	4,145,556	0	51,307,950	6,169,293
60040 Health Benefits	236,696,034	173,934,606	(62,761,428)	183,542,654	183,542,654	0	0	54,242,570	237,785,224	54,242,570
S60000 Public School Insurance	19,173,977	18,071,440	(1,102,537)	18,698,552	18,698,552	0	0	431,831	19,130,383	431,831
S62000 Public School Health and Flexible Benefits	507,629,958	417,978,431	(89,651,527)	521,674,775	521,674,775	0	0	27,951,061	549,625,836	27,951,061
Total Internal Service Funds	\$960,830,805	\$760,510,709	(\$200,320,096)	\$888,975,501	\$888,975,501	\$8,475,664	\$4,145,556	\$95,475,462	\$997,072,183	\$108,096,682
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$110,079,797	\$104,645,960	(\$5,433,837)	\$106,637,117	\$106,637,117	\$4,922,883	\$0	\$491,516	\$112,051,516	\$5,414,399
69020 Sewer Bond Parity Debt Service	25,072,781	24,860,827	(211,954)	32,316,306	32,316,306	0	0	0	32,316,306	0
69040 Sewer Bond Subordinate Debt Service	25,783,174	25,106,942	(676,232)	25,437,026	25,437,026	0	0	0	25,437,026	0
69300 Sewer Construction Improvements	131,355,117	74,968,385	(56,386,732)	65,000,000	65,000,000	56,386,732	0	12,000,000	133,386,732	68,386,732
69310 Sewer Bond Construction	46,891,981	44,649,952	(2,242,029)	190,727,825	190,727,825	2,242,029	0	8,719,202	201,689,056	10,961,231
Total Enterprise Funds	\$339,182,850	\$274,232,066	(\$64,950,784)	\$420,118,274	\$420,118,274	\$63,551,644	\$0	\$21,210,718	\$504,880,636	\$84,762,362
TOTAL PROPRIETARY FUNDS	\$1,300,013,655	\$1,034,742,775	(\$265,270,880)	\$1,309,093,775	\$1,309,093,775	\$72,027,308	\$4,145,556	\$116,686,180	\$1,501,952,819	\$192,859,044
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$12,500,879	\$12,014,316	(\$486,563)	\$12,336,888	\$12,336,888	\$0	\$0	(\$1,216)	\$12,335,672	(\$1,216)
70040 Mosaic District Community Development Authority	5,534,213	5,534,213	0	5,664,600	5,664,600	0	0	0	5,664,600	0
Total Agency Funds	\$18,035,092	\$17,548,529	(\$486,563)	\$18,001,488	\$18,001,488	\$0	\$0	(\$1,216)	\$18,000,272	(\$1,216)
Trust Funds										
73000 Employees' Retirement Trust	\$447,395,268	\$381,092,490	(\$66,302,778)	\$428,446,904	\$428,446,904	\$0	\$0	\$0	\$428,446,904	\$0
73010 Uniformed Employees Retirement Trust	145,482,890	125,811,192	(19,671,698)	144,179,040	144,179,040	0	0	0	144,179,040	0
73020 Police Retirement Trust	106,426,537	102,363,453	(4,063,084)	112,426,680	112,426,680	0	0	0	112,426,680	0
73030 OPEB Trust	25,133,948	11,321,441	(13,812,507)	12,539,673	12,539,673	0	0	0	12,539,673	0
S71000 Educational Employees' Retirement	215,033,083	207,000,269	(8,032,814)	223,764,655	223,764,655	0	0	52,592	223,817,247	52,592
S71100 Public School OPEB Trust	23,975,500	23,976,363	863	19,994,500	19,994,500	0	0	0	19,994,500	0
Total Trust Funds	\$963,447,226	\$851,565,208	(\$111,882,018)	\$941,351,452	\$941,351,452	\$0	\$0	\$52,592	\$941,404,044	\$52,592
TOTAL FIDUCIARY FUNDS	\$981,482,318	\$869,113,737	(\$112,368,581)	\$959,352,940	\$959,352,940	\$0	\$0	\$51,376	\$959,404,316	\$51,376
TOTAL APPROPRIATED FUNDS	\$11,251,376,373	\$8,312,223,104	(\$2,939,153,269)	\$8,623,859,501	\$8,623,859,501	\$1,741,220,679	\$10,182,044	\$895,627,747	\$11,270,889,971	\$2,647,030,470
Less: Internal Service Funds ¹	(\$960,830,805)	(\$760,510,709)	\$200,320,096	(\$888,975,501)	(\$888,975,501)	(\$8,475,664)	(\$4,145,556)	(\$95,475,462)	(\$997,072,183)	(\$108,096,682)
NET EXPENDITURES	\$10,290,545,568	\$7,551,712,395	(\$2,738,833,173)	\$7,734,884,000	\$7,734,884,000	\$1,732,745,015	\$6,036,488	\$800,152,285	\$10,273,817,788	\$2,538,933,788

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

FY 2020 CARRYOVER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	Increase/ (Decrease)	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2021 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$1,856,168	\$1,768,682	(\$87,486)	\$1,889,207	\$1,889,207	\$0	\$0	\$0	\$1,889,207	\$0
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$68,635	\$11,832	(\$56,803)	\$18,799	\$18,799	\$56,803	\$0	\$0	\$75,602	\$56,803
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$7,752,757	\$4,739,886	(\$3,012,871)	\$3,250,189	\$3,250,189	\$2,844,570	\$0	\$346,283	\$6,441,042	\$3,190,853
81050 FCRHA Private Financing	7,918,428	7,918,428	0	0	0	0	0	0	0	0
81060 FCRHA Internal Service	4,266,472	3,753,067	(513,405)	4,054,083	4,054,083	218,494	0	0	4,272,577	218,494
81100 Fairfax County Rental Program	4,673,938	3,727,242	(946,696)	3,843,103	3,843,103	548,588	0	0	4,391,691	548,588
81200 Housing Partnerships	27,841,847	15,591,343	(12,250,504)	1,635,293	1,635,293	5,323,415	0	10,191,368	17,150,076	15,514,783
81300 RAD-Fairfax County Rental Program	10,008,206	8,866,975	(1,141,231)	8,838,284	8,838,284	45,990	0	0	8,884,274	45,990
81500 Housing Grants and Projects	2,408,316	1,513,345	(894,971)	1,892,352	1,892,352	146,997	0	241,866	2,281,215	388,863
Total Other Housing Funds	\$64,869,964	\$46,110,286	(\$18,759,678)	\$23,513,304	\$23,513,304	\$9,128,054	\$0	\$10,779,517	\$43,420,875	\$19,907,571
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$70,263,026	\$69,004,869	(\$1,258,157)	\$71,507,618	\$71,507,618	\$235,930	\$0	\$5,045,902	\$76,789,450	\$5,281,832
Total Annual Contribution Contract	\$70,263,026	\$69,004,869	(\$1,258,157)	\$71,507,618	\$71,507,618	\$235,930	\$0	\$5,045,902	\$76,789,450	\$5,281,832
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$135,132,990	\$115,115,155	(\$20,017,835)	\$95,020,922	\$95,020,922	\$9,363,984	\$0	\$15,825,419	\$120,210,325	\$25,189,403
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue	\$48,192,362	\$35,514,689	(\$12,677,673)	\$45,361,382	\$45,361,382	\$0	\$0	\$0	\$45,361,382	\$0
Capital Projects Funds										
80300 Park Capital Improvement	\$22,973,046	\$6,301,423	(\$16,671,623)	\$0	\$0	\$16,671,623	\$0	\$5,171,792	\$21,843,415	\$21,843,415
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$71,165,408	\$41,816,112	(\$29,349,296)	\$45,361,382	\$45,361,382	\$16,671,623	\$0	\$5,171,792	\$67,204,797	\$21,843,415
TOTAL NON-APPROPRIATED FUNDS	\$208,223,201	\$158,711,781	(\$49,511,420)	\$142,290,310	\$142,290,310	\$26,092,410	\$0	\$20,997,211	\$189,379,931	\$47,089,621