

FY 2015 Third Quarter Review
Attachment III – Other Funds Detail

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10040, Information Technology **\$0**

FY 2015 expenditures remain unchanged. However, the following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Department of Tax Administration (DTA) Cama Upgrade to Web (2G70-005-000)	(\$75,744)	Reallocation to 2G70-069-000 due to project completion.
Tax System Modernization Project (2G70-069-000)	\$75,744	This funding is included for continued implementation of the Tax Systems Modernization Project to redesign the County's tax and revenue systems and eliminate technology risks and functionality gaps of existing legacy mainframe Personal Property and Business Professional and Occupational Licensing (BPOL) systems.
Total	\$0	

OTHER FUNDS DETAIL

*Debt Service***Fund 20000, Debt Service Fund****(\$7,496,494)**

FY 2015 expenditures are recommended to decrease \$7,496,494 due to lower than expected debt service payments as a result of both new money and refunding bond sales of outstanding County debt obligations. When budgeting for the new money bond sales, the County assumes a planning factor of 4 percent. However, the actual results continue to capitalize on the Triple A bond rating. For example, the Series 2013A (January 2013) and Series 2014A (January 2014) received a low interest rate of 2.23 percent and 2.84 percent, respectively. Similarly, for refunding bond sales in the current interest rate environment significant savings have been generated with no extension of the original life of the bonds.

FY 2015 revenues are recommended to increase \$503,506 due primarily to additional bond proceeds from the County's General Obligation Public Improvement Bonds Series 2015A and General Obligation Public Improvement Refunding Bonds Series 2015B and Series 2015C for costs of issuance.

A transfer out of \$8,000,000 is recommended to Fund 60000, County Insurance, to support the County's Tax Litigation Reserve, as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes.

As a result of the actions noted above, the FY 2015 ending balance remains unchanged from the *FY 2015 Revised Budget Plan* amount of \$0.

OTHER FUNDS DETAIL

Capital Project Funds

Fund 30010, General Construction and Contributions **(\$8,354,339)**

FY 2015 expenditures are recommended to decrease \$8,354,339. Of this decrease, an amount of \$3.7 million is associated with a reduction in both revenues and expenditures for project HS-000008, Central Virginia Training Center Group Homes, based on a loss of funding for this project from the Virginia Department of Behavioral Health and Developmental Services. In addition, expenditures are reduced \$5.7 million in two capital projects and this savings is being transferred to Fund 60000, County Insurance, to support the County's Tax Litigation Reserve. These expenditure decreases are partially offset by an increase in expenditures in project CC-000011, Providence Community Center, to appropriate revenue received in FY 2015 to support the purchase of furnishings and equipment associated with the new facility and an increase to project 2G25-017-000, Strike Force Blight Abatement, to appropriate FY 2014 revenues which have been transferred to the Fund from the General Fund based on actual receipts from court ordered fines for zoning violations. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Central Virginia Training Center Group Homes (HS-000008)	(\$3,738,964)	Decrease to both revenues and expenditures due to project discontinuation. The Community Services Board (CSB) applied for and was allocated funding from the Virginia Department of Behavioral Health and Developmental Services (DBHDS) in August 2011 to acquire and rehabilitate or construct two Medicaid Waiver certified group homes for adults with intellectual disabilities. The Board of Supervisors approved the grant application and award of funding in October 2011. Negotiations regarding the final terms of the funding agreement between the County and DBHDS were unsuccessful and ultimately, DBHDS rescinded its funding approval in March 2014. As a result, acquisition of the two single family homes for this project has been discontinued. DBHDS plans to redirect these funds to support other community living options mandated by the Department of Justice Settlement Agreement. CSB continues to work with DBHDS to maximize housing opportunities for CSB clients in Fairfax County.

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Contingency – General Fund (2G25-091-000)	(300,000)	Decrease necessary to transfer available General Fund balances to Fund 60000, County Insurance. Additional funding is required to support the County's Tax Litigation Reserve as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes.
Newington DVS Renovation (TF-000004)	(5,400,000)	Decrease based on the substantial completion of this project. Funding to support the expansion and renovation of the Newington DVS garage was provided from the fall 2007 School Bond Referendum in the amount of \$50 million and supplemented by a transfer of \$7.2 million from Fund 60010, Department of Vehicle Services (DVS). The General Fund balance in this project of \$5,400,000 is available based on the completion of the project and is transferred to Fund 60000, County Insurance. Additional funding is required to support the County's Tax Litigation Reserve as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes.

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Providence Comm. Center Furnishings/Equip. (CC-000011)	1,000,000	Increase necessary to appropriate revenue received in FY 2015 from Pulte Homes. This funding is part of the proffer agreement to support the development of the new Community Center and is provided to the County to support the purchase of systems furniture, information technology wiring and support equipment, audio visual and copying equipment, fitness room equipment, and other loose furniture associated with the operations of the Providence Community Center. The community center is 30,000 square feet and includes space for the Providence district supervisor's office. The project was funded through a combination of proffered funds of approximately \$6.6 million and County funds of \$6.5 million. County support is financed by Economic Development Authority bonds that were issued on May 15, 2012.
Strike Force Blight Abatement (2G25-017-000)	84,625	Increase necessary to appropriate revenues collected from court ordered fines for zoning violations. As part of the <u>FY 2009 Adopted Budget Plan</u> budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of \$122,215 be made available to support the activities of the Department of Code Compliance. Zoning violation revenues for FY 2014 were \$206,840, which exceeded the base revenue amount by \$84,625. As a result, this amount is appropriated to Project 2G25-017-000, Strike Force Blight Abatement, for use in support of code compliance-related activities.
Total	(\$8,354,339)	

OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements**\$100,000,000**

FY 2015 expenditures are recommended to increase \$100,000,000 due to the appropriation of bond funds approved by the voters as part of the fall 2014 Transportation Bond Referendum. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bike/Trail Improvements – 2014 (5G25-063-000)	\$2,025,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. Bicycle and trail improvements will enhance safety and complete missing links that provide connectivity among neighborhoods, schools, activity centers, parks and transit facilities. These projects will ultimately be maintained by VDOT.
Cinder Bed Road Improvements (5G25-054-000)	700,000	Increase necessary to support higher than anticipated construction costs associated with required storm drainage and utilities relocation work as well as road access to the Department of Vehicle Services maintenance yard. This increase is supported by a reallocation from Contingency – Bonds (5G25-027-000).
Contingency - Bonds (5G25-027-000)	(6,663,973)	Decrease necessary based on the adjustments noted herein.
County-Maintained Bike/Trail Improvements – 2014 (ST-000037)	4,165,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. Bicycle and trail improvements will enhance safety and complete missing links that provide connectivity among neighborhoods, schools, activity centers, parks and transit facilities. These projects will ultimately be maintained by the County.

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County-Maintained Pedestrian Improvements – 2014 (ST-000036)	22,200,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. Pedestrian improvements projects will enhance safety and complete missing links that provide connectivity among neighborhoods, schools, activity centers, parks and transit facilities. These projects will ultimately be maintained by the County.
Pedestrian Improvements – 2014 (5G25-060-000)	37,114,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. Pedestrian improvements projects will enhance safety and complete missing links that provide connectivity among neighborhoods, schools, activity centers, parks and transit facilities. These projects will ultimately be maintained by the VDOT.
Pedestrian Improvements – Bond Funded (ST-000021)	6,000,000	Increase necessary to support Pedestrian Improvement projects. These funds will support higher than anticipated construction costs associated with several walkway projects underway including: Beulah Road, Sunset Hills Road, Sydenstricker Road, Telegraph Road, Oak Street, and several walkways near Route 7. Increases to these projects are primarily due to right-of-way acquisition delays, increased costs associated with utility relocations, requirements associated with changes to storm water management regulations, and other construction related costs. Contingency funds are available based on lower than anticipated construction contract awards for several large road projects such as Lorton Road, Poplar Tree Road and South Van Dorn, as well as bond premium associated with several bond sales that has been applied to this fund in recent years. This increase is supported by a reallocation from Contingency – Bonds (5G25-027-000).

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RHPTI Pedestrian Improvements – 2014 (5G25-061-000)	12,000,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. The Richmond Highway Public Transportation Initiative (RHPTI) project will support the construction of missing sidewalk links and improve pedestrian access at intersections along the Richmond Highway corridor.
RMAG Phase II – 2014 (5G25-062-000)	6,526,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. The Reston Metrorail Access Group (RMAG) project involves the construction of missing sidewalk links and improvements to the pedestrian access at intersections located near Phase 2 of the Dulles Rail Metrorail stations.
Spot Roadway Improvements – 2014 (5G25-059-000)	15,970,000	Increase necessary to appropriate bond funds approved as part of the November 2014 Transportation Bond Referendum. These spot improvement projects will increase capacity, reduce congestion, improve safety, and improve access for transit users. Projects may include adding or lengthening turn lanes, upgrading traffic signals and signage, and constructing walkways.
Zion Drive (5G25-046-000)	(36,027)	Decrease due to project completion. This decrease will be reallocated to Contingency – Bonds (5G25-027-000).
Total	\$100,000,000	

OTHER FUNDS DETAIL

Fund 30070, Public Safety Construction
(\$2,300,000)

FY 2015 expenditures are recommended to decrease \$2,300,000 in order to transfer General Fund balances within capital projects to Fund 60000, County Insurance, to support the County's Tax Litigation Reserve. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
ADC Sewer Grinder (AD-000001)	(\$300,000)	Decrease based on the substantial completion of this project. An amount of \$300,000 is available to be transferred to Fund 60000, County Insurance. Additional funding is required to support the County's Tax Litigation Reserve as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes.
Contingency – General Fund (2G25-096-000)	(2,000,000)	Decrease necessary to transfer available General Fund balances to Fund 60000, County Insurance. Additional funding is required to support the County's Tax Litigation Reserve as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes. Contingency balances are made available as capital projects are completed and used primarily to support higher than anticipated costs or additional requirements in ongoing capital projects. As a result of this reallocation, a sum of \$1,980,000 remains in this project.
Total	(\$2,300,000)	

OTHER FUNDS DETAIL

Fund 30080, Commercial Revitalization Program**\$100,000**

FY 2015 expenditures are recommended to increase \$100,000 due to the appropriation of revenues received for the McLean Streetscape Project. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
McLean Streetscape (CR-000004)	\$100,000	Increase necessary to appropriate revenues received from the McLean Revitalization Corporation. These funds will support improvements to the pedestrian environment in the McLean area. Improvements will include: traffic calming measures; installation of trees, sidewalks and street furnishings; and other improvements in key areas.
Total	\$100,000	

OTHER FUNDS DETAIL

Special Revenue Funds

Fund 40040, Fairfax-Falls Church Community Services Board (CSB) (\$3,348,752)

FY 2015 expenditures are required to decrease \$3,348,752 or 2.1 percent from the *FY 2015 Revised Budget Plan* total of \$158,285,181. This is comprised of a decrease of \$1,130,000 due to the 1 percent reduction being taken from agencies; a decrease of \$962,488 due to a reclassification of state Discharge Assistance Planning (DAP) revenues received by the CSB to Fund 50000, Federal-State Grants, to more accurately reflect the nature of the revenue; a decrease of \$250,000 due to one-time savings in professional contracted services; and an increase of \$476,186 in Recovered Costs. In addition, a decrease of \$530,078 is due to the closure of Sojourn House, an 8-bed community-based therapeutic group home for girls ages 12 through 17, as a result of persistent under-utilization and ongoing staff vacancies, with a commensurate decrease in revenues.

FY 2015 revenues are decreased \$2,218,752 or 5.7 percent from the *FY 2015 Revised Budget Plan* total of \$38,834,832. This is comprised of a decrease of \$1,438,674 in State DBHDS funding due to a reclassification of state DAP revenues received by the CSB to Fund 50000, Federal-State Grants, to more accurately reflect the nature of the revenue, a decrease of \$530,078 due to the closure of Sojourn House, and a decrease of \$250,000 due to lower than anticipated Medicaid Waiver revenues primarily attributable to a decrease in the number of residents in directly-operated group homes who are funded by Medicaid Waiver.

The Transfer In from the General Fund is required to decrease \$1,130,000 due to the 1 percent reduction.

As a result of the actions noted above, the FY 2015 ending balance is projected to be \$2,050,004, the same as the *FY 2015 Revised Budget Plan*. Of this amount, \$1,000,000 will continue to be held in reserve for the Infant and Toddler Connection program, resulting in an unreserved ending balance of \$1,050,004.

Fund 40070, Burgundy Village Community Center \$20,000

FY 2015 expenditures are required to increase \$20,000 or 19.6 percent over the *FY 2015 Revised Budget Plan* total of \$101,825. This is due to an appropriation of funds from fund balance to repair flooring at Burgundy Village Community Center.

FY 2015 revenues remained unchanged from the *FY 2015 Revised Budget Plan* total of \$50,286.

As a result of the actions noted above, the FY 2015 ending balance is projected to be \$256,518, a decrease of \$20,000 or 7.2 percent from the *FY 2015 Revised Budget Plan* amount of \$276,518.

OTHER FUNDS DETAIL

Fund 40100, Stormwater Services**\$2,003,188**

FY 2015 revenues and expenditures are required to increase \$2,003,188 to appropriate funding anticipated from the Virginia Department of Environmental Quality as approved by the Board of Supervisors on October 1, 2014. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Stream and Water Quality Improvements (SD-000031)	\$2,003,188	Increase necessary to appropriate anticipated revenue to support the rehabilitation of Pohick Creek tributary stream, Rabbit Branch tributary stream, Banks Property stream, and South Lakes stream. On October 1, 2014, the Board of Supervisors approved a joint project agreement between the Virginia Department of Environmental Quality (DEQ) and Fairfax County. The estimated total cost of the project is \$4,006,376. The DEQ will pay 50 percent of the cost (\$2,003,188) and Fairfax County will be required to fund 50 percent of the final costs (\$2,003,188). Funding for the County share is available in existing appropriations in this project.
Total	\$2,003,188	

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

FY 2015 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Little River Glen II (2H38-061-000)	(\$719)	Decrease of \$719 due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for Murraygate rehabilitation work.
Rehabilitation of FCRHA Properties (2H38-068-000)	719	Increase of \$719 due to a reallocation from Project 2H38-061-000, Little River Glen II for Murraygate rehabilitation work.
Total	\$0	

OTHER FUNDS DETAIL

Fund 50800, Community Development Block Grant

\$0

FY 2015 expenditures remain unchanged. However, the following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380022	RPJ Transition	(\$10,317)	Decrease of \$10,317 due to a reallocation of lapsed Consolidated Community Funding Pool (CCFP) funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380036	Contingency Fund	(7,794)	Decrease of \$7,794 due to a reallocation of Contingency funds to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380046	Homestretch	(21,488)	Decrease of \$21,488 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380053	FACETS	(4,706)	Decrease of \$4,706 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380055	Christian Relief Services	(10,482)	Decrease of \$10,482 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380057	Wesley/Coppermine	(13,177)	Decrease of \$13,177 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .

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1380058	Bilingual Rehabilitation	(8,468)	Decrease of \$8,468 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380061	Magnet Housing	(23,927)	Decrease of \$23,927 due to a reallocation of Magnet Housing funds to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380077	New Hope Housing	(20,976)	Decrease of \$20,976 due to a reallocation of lapsed CCFP funding to Grant 1380079, Adjusting Factors for allocation as part of the <u>Consolidated Plan One-Year Action Plan for FY 2016</u> .
1380079	Adjusting Factors	121,334	Increase of \$121,334 due to reallocations from various grants as a result of lapsed CCFP funding, Contingency Funding and Magnet Housing funds.
	Total	\$0	

OTHER FUNDS DETAIL

Internal Service Funds

Fund 60000, County Insurance

\$17,611,545

FY 2015 expenditures are required to increase \$17,611,545 over the *FY 2015 Revised Budget Plan* total of \$25,886,685. Of this total, an adjustment of \$16,611,545 is required for tax litigation refunds primarily as a result of the Virginia Supreme Court ruling on Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth. This is a new deduction formula that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This new formula for determining BPOL tax situs will impact only a subset of the businesses in Fairfax County and much more analysis and data is required in order to determine total refund and ongoing revenue impacts. This increase of \$16,611,545 will accommodate payments which may be necessary in FY 2015. An additional \$500,000 is included for anticipated expenditures due to ongoing litigation in personnel-related matters. This additional funding is required to continue to support expenses for outside counsel and expert witnesses. The remaining increase of \$500,000 is required to support workers' compensation expenses. Workers' compensation costs continue to increase, particularly as expenses are incurred for older claims as a result of the aging of the population of injured employees.

The General Fund transfer to Fund 60000, County Insurance, is increased by \$17,027,545. Of this amount, \$14,911,545 is included to increase the amount of funding in the Tax Litigation Reserve, which is held to fund potential future refunds of BPOL Taxes. An additional increase of \$1,200,000 represents General Fund support of \$500,000 for the increased expenditures noted above that are related to ongoing litigation in personnel-related matters, \$500,000 for the increased expenditures noted above that are related to workers' compensation costs, and \$200,000 to offset a reduction in interest revenue as interest earnings are projected to be lower than was anticipated in the *FY 2015 Revised Budget Plan*.

The remaining increase in the General Fund transfer of \$916,000 is for accrued liability adjustments. An actuarial analysis is performed every year after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured.

In addition, transfers of \$8,000,000 from Fund 20000, Debt Service, \$5,700,000 from Fund 30010, General Construction and Contributions, \$2,300,000 from Fund 30070, Public Safety Construction, and \$700,000 from Fund 50000, Federal/State Grants, are included to support tax litigation requirements. Of this amount, \$16,611,545 is included to support potential refunds of BPOL Taxes in FY 2015 as noted above. The remaining \$88,455 is included to increase the amount of funding held in the Tax Litigation Reserve. Together with the \$14,911,545 transfer from the General Fund noted above, contributions to the Tax Litigation Reserve total \$15,000,000, increasing the amount of funding held in the Tax Litigation Reserve from \$30,000,000 to \$45,000,000.

As a result of the actions noted above, the FY 2015 ending balance is projected to be \$103,845,396, an increase of \$15,916,000, or 18.1 percent, over the *FY 2015 Revised Budget Plan* amount of \$87,929,396.

OTHER FUNDS DETAIL

Enterprise Funds

Fund 69300, Sewer Construction Improvements

\$0

FY 2015 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Blue Plains WWTP Upgrades and Rehabilitation (WW-000022)	\$4,000,000	Increase necessary to support Fairfax County's share of facility improvements at the Blue Plains Wastewater Treatment Plant to comply with nutrient discharge limits. The upgrades and rehabilitation include new bio-solids processing facilities, new nutrient reduction facilities, and overflow protection tunnels. Construction at the Blue Plains plant has been accelerated to ensure regulatory compliance with stricter water quality requirements.
Collection System Replacement and Rehabilitation (WW-000007)	(4,700,000)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction for various rehabilitation projects, this funding is available to support the Difficult Run Pump Station Rehabilitation project. Funding for the continuation of replacement and rehabilitation projects will be available in FY 2016.
Pumping Station Rehabilitation (WW-000001)	4,700,000	Increase necessary to support the Difficult Run Pump Station Rehabilitation project. The Difficult Run Pump Station pumps ten million gallons of flows per day from the Blue Plains sewer shed into the Noman Cole sewer shed. As the system at the Blue Plains treatment facility reaches capacity, this pump station will become a critical asset within the system. This pump station is being rehabilitated in order to be code compliant by 2016. The increase in funding is required due to revised project schedules and current cash flow requirements.

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UOSA Treatment Plant Upgrades (WW-000025)	(4,000,000)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction upgrades at the UOSA Treatment Plant and the delay related to the next UOSA bond sale, this funding is available to support the County's share of facility improvements at the Blue Plains Wastewater Treatment Plant to comply with nutrient discharge limits.
Total	\$0	

Fund 69310, Sewer Bond Construction**\$0**

FY 2015 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Renovations (WW-000017)	\$1,169,792	Increase necessary to support additional funding requirements at the Noman Cole Treatment Plant. Funding for the renovation project will support higher than anticipated expenses associated with Tertiary Clarifiers and Backup Power Reliability Improvements projects. The Tertiary Clarifiers projects experienced construction delays due to concrete coating failures that had to be fixed. Additional work had to be included in the Backup Power Reliability Improvements projects in order to comply with air quality standards.
Noman Cole Water Reuse (WW-000010)	(1,169,792)	Decrease due to project completion. The available balance can be reallocated to support additional funding requirements for the Noman Cole Treatment Plant Renovations, which include the on-going rehabilitation of plant facilities driven by regulatory requirements.
Total	\$0	

OTHER FUNDS DETAIL

*Agency & Trust Funds***Fund 73020, Police Officers Retirement System** **\$2,000,000**

FY 2015 expenditures are required to increase \$2,000,000 over the *FY 2015 Revised Budget Plan* as a result of higher than anticipated benefit payments based on year-to-date experience. FY 2015 revenues remain unchanged based on year-to-date experience.

As a result of the action noted above, the FY 2015 ending balance is projected to be \$1,318,323,949, a decrease of \$2,000,000, or 0.2 percent, from the *FY 2015 Revised Budget Plan* amount of \$1,320,323,949.

Fund 73030, OPEB Trust **\$8,723,000**

FY 2015 revenues and expenditures are required to increase \$8,723,000 over the *FY 2015 Revised Budget Plan* to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to reflect all activities for GASB 45 in Fund 73030, OPEB Trust, and specifically to account for the value of the implicit subsidy to the fund which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

As a result of the actions noted above, the FY 2015 ending balance remains unchanged from the *FY 2015 Revised Budget Plan* amount of \$219,404,091.

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NON-APPROPRIATED FUND**Fund 81510, Housing Choice Voucher Program****(\$2,470,072)**

FY 2015 expenditures are required to decrease \$2,470,072 or 4.2 percent from the *FY 2015 Revised Budget Plan* total of \$59,097,384. This is associated with a decrease in Housing Assistance Payments (HAP) primarily due to an anticipated decrease in leasing activity in the Portability Program, partially offset by an increase in Ongoing Administrative Expenses due to audit adjustments in FY 2014 to record accrued leave and adjustments to payroll accruals in the proper fiscal year.

FY 2015 revenues are decreased \$1,787,552 or 3.0 percent from the *FY 2015 Revised Budget Plan* total of \$59,062,364. This is due to a decrease of \$2,119,526 as a result of an anticipated reduction in revenues associated with the Portability Program, partially offset by an increase of \$286,666 in Annual Contributions from the U.S. Department of Housing and Urban Development (HUD) due to two new allocations effective January 1, 2015 that support 17 vouchers in the Veterans Affairs Supportive Housing (VASH) program and 108 Rental Assistance Demonstration (RAD2) vouchers for the conversion of the Creekside Property, an increase of \$41,191 in Miscellaneous Revenue due to a higher rate of collection of prior year write offs than anticipated, and an increase of \$4,117 in Investment Income due to audit adjustments in FY 2014 to record interest income in the proper fiscal year.

As a result of the actions noted above, the FY 2015 ending balance is projected to be \$4,895,721, an increase of \$682,520 or 16.2 percent over the *FY 2015 Revised Budget Plan* amount of \$4,213,201.