

**ATTACHMENT A**

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION  
APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA  
FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2015  
AND ENDING JUNE 30, 2016**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on Tuesday, March 15, 2016, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2015, and ending June 30, 2016, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on April 5 at 4:00 p.m. and April 6 and 7, 2016 at 1:00 p.m., at which meeting, persons affected may be heard on said resolution.

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

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

The following summarizes the proposed amendments to the FY 2016 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2016 Third Quarter Review*, which include these adjustments, were forwarded to the Board of Supervisors on March 15, 2016, and are available for public inspection on-line at <http://www.fairfaxcounty.gov/dmb>.

***Current FY 2016 Revised Budget Plan***

**Total Expenditures - All Funds** \$8,926,085,887

**Proposed Changes:**

**General Fund \*** \$2,595,515

**Other Funds** \$186,648,728

- Capital Construction \$172,334,443
- Federal/State Grants 21,527,171
- All Other Funds (7,212,886)

<b>School Funds</b>		\$61,985,905
• School Operating	(\$2,478,651)	
• School Food & Nutrition Services	(3,331,881)	
• School Grants & Self Supporting	2,217,993	
• School Adult & Community Education	111,904	
• School Construction	65,466,540	
<b>Total Expenditures in All Funds</b>		<b>\$9,177,316,035</b>
<b><i>Increase from FY 2016 Current Budget Plan</i></b>		<b><i>\$251,230,148</i></b>

\* As a result of these adjustments, the FY 2016 available General Fund balance is \$10,251,292. There are no FY 2016 Third Quarter Consideration Items as of March 14, 2016.



# County of Fairfax, Virginia

## MEMORANDUM

Attachment B

**DATE:** March 14, 2016  
**TO:** BOARD OF SUPERVISORS  
**FROM:** Edward E. Long Jr.  
County Executive  
**SUBJECT:** FY 2016 Third Quarter Review

Attached for your review and consideration is the *FY 2016 Third Quarter Review*, including Supplemental Appropriation Resolution AS 16190 and Amendment to the Fiscal Planning Resolution AS 16901. The Third Quarter Review includes recommended funding adjustments and the following attachments for your information.

- Attachment I - A General Fund Statement reflecting the status of the Third Quarter Review. Also attached is a statement of Expenditures by Fund, Summary of All Funds.
- Attachment II - A Summary of General Fund Revenue reflecting a decrease in FY 2016 revenue of \$0.05 million from the Fall 2015 Revenue estimates.
- Attachment III - A Detail of Major Expenditure Changes in Appropriated and Non-Appropriated Other Funds. Expenditure changes, excluding audit adjustments, in all Appropriated Other Funds and excluding Schools, the General Fund, and the Federal/State Grant Fund, total a net increase of \$165.12 million. Expenditures in Non-Appropriated Other Funds increase a total of \$0.37 million.
- Attachment IV - Fund 50000, Federal/State Grant Fund, detailing grant appropriation adjustments for a total net increase of \$21.53 million.
- Attachment V - Supplemental Appropriation Resolution (SAR) AS 16190 and Amendment to the Fiscal Planning Resolution (FPR) AS 16901.
- Attachment VI - FY 2015 Audit Package including final adjustments to FY 2015 and the FY 2016 impact.
- Attachment VII - Fairfax County Public Schools (FCPS) Third Quarter Review

As the Board is aware, the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2016 Third*

*Quarter Review* has been scheduled for April 5, 6, and 7, 2016. On April 19, 2016, the Board will take action on this quarterly review prior to marking up the FY 2017 Advertised Budget Plan.

The following is a summary of General Fund adjustments included in the *FY 2016 Third Quarter Review*.

## **Summary of Third Quarter Adjustments**

(in millions)

### **Previous Balances**

Reserve for Potential FY 2016 One-Time Requirements (available as part of <i>FY 2015 Carryover Review</i> )	\$5,961,031
FY 2015 Audit Adjustments	\$2,078,693
FY 2016 Mid-Year Revenue Adjustments	<u>\$12,462,861</u>
	<u>\$20,502,585</u>
<b>Net Available:</b>	<b>\$20,502,585</b>

### **FY 2016 Third Quarter Adjustments**

#### **Spending Adjustments Due to Operations**

Snow-Related Costs	(\$5,200,000)
Accrued Liability Reserve	(\$2,541,000)
District-wide Capital Projects	(\$1,000,000)
Incentive Reinvestment Initiative	(\$654,840)
Economic Success Strategic Plan (ESSP)-Related Services	(\$450,000)
Public Assistance Eligibility Workers	\$0
Adoption Subsidy Program	\$0
School Health Position for City of Falls Church	\$0
	<u>(\$9,845,840)</u>

#### **Reductions in County Agencies**

Employer Group Waiver Plan Savings	\$5,000,000
Fuel Savings	\$4,000,000
Fringe Benefit Employer Contributions	\$570,840
Program Adjustment for the Juvenile Detention Center (JDC)	<u>\$275,000</u>
	<u>\$9,845,840</u>

*Net Third Quarter Adjustments:* **\$0**

**Net Available: \$20,502,585**

Recommendation to use half of Net Available balance for reserves (spread to Revenue Stabilization Fund and Managed Reserve)	\$10,251,293
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Remaining balance for Board for one-time uses or additional reserve contribution	<b>\$10,251,292</b>
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The *FY 2016 Third Quarter Review* reflects a very small number of adjustments necessary to fund FY 2016 spending requirements. These adjustments are completely offset by reductions as the result of the latest analysis of year-to-date spending. As a result, there is no net impact to available balances following these Third Quarter actions. However, prior to the Third Quarter review, a total of \$20.50 million in one-time

funding had been identified for the Board. First, a balance of \$5.96 million was held for one-time requirements as part of the Board approval of the *FY 2015 Carryover Review*. Second, due to the FY 2015 audit an amount of \$2.08 million in General Fund adjustments was available. Third, as noted in the FY 2017 Advertised Budget Plan, FY 2016 revenue estimates were increased a net \$12.46 million as part of a Fall 2015 revenue review during the development of the FY 2017 budget. These adjustments were based on actual FY 2015 receipts and collections through the first several months of FY 2016.

### **Reserve Adjustment**

As part of the Third Quarter package I recommend that half of this available balance, or \$10.25 million, be used to continue to build the County's reserves. This recommendation is consistent with the guidance noted by the Board when they approved the new reserve policies in April 2015. Included in the list of options were that one-time revenues should be considered for reserves as they materialized. The Board did not commit to fully allocating these revenues nor did they define that a particular percentage be used. I am recommending 50 percent to allow flexibility for the Board as they address other one-time priorities while continuing to demonstrate the Board's strong commitment to funding the increased reserve levels.

Also included in the list of sources for funding reserves are savings resulting from refunding bond sales. Accordingly, an additional deposit to reserves of \$4.52 million is included as part of Third Quarter. These savings, from Fund 20000, Consolidated Debt Service, are transferred to Fund 10010, Revenue Stabilization, and reflect the allocation of savings from the County's General Obligation Public Improvement Refunding Bonds Series 2015B, 2015C and 2016A. There is no General Fund impact as a result of this transfer. As a result of these two adjustments a total of \$14.77 million is added to reserves as part of Third Quarter.

The remaining balance of \$10.25 million is available for the Board to consider allocating to other one-time requirements, which could include additional contributions to reserves, putting funds aside for future development opportunities, continuing to address the backlog of our infrastructure needs or meeting one-time capital requirements at various facilities.

As has been the case the last several years, refining revenue estimates has been challenging due to the impact of federal and state budget issues on the local economy and our lackluster economic performance. In addition, the County continues to work through the refunds resulting from Virginia Supreme Court ruling concerning BPOL (Business, Professional, and Occupational License) last year. No refunds have been paid yet as County staff is working with the firms to ensure that all required documentation is submitted. It is still anticipated that refunds will begin to be paid in FY 2016. Staff will continue to provide updates to the Board as new information is available. At this point the reserves that the Board has set aside are sufficient to address existing requirements.

### **Capital Sinking Reserve Fund**

In response to Board direction, staff has developed recommendations for the allocation of the Capital Sinking Reserve Fund. The Capital Sinking Reserve Fund was established as a direct result of the Infrastructure Financing Committee (IFC) work as a budgetary mechanism for funding Infrastructure Replacement and Upgrades requirements. Infrastructure Replacement and Upgrades refer to the planned replacement of building subsystems that have reached the end of their useful life. These systems, once replaced, will typically endure for more than 20 years. Some examples of Infrastructure Replacement and Upgrades that will be funded from the Capital Sinking Fund are:

- Roof replacement
- Electrical System replacement
- HVAC replacements
- Plumbing systems replacements

- Road, parking lot, trail, walkway resurfacing
- Fire alarm system replacements
- Sprinkler Systems
- Emergency generator replacements
- Elevator replacement

The Capital Sinking Reserve Fund has accumulated over the last two years based on the approval of funding at both the *FY 2014 Carryover Review* and the *FY 2015 Carryover Review*. Total County requirements as presented to the IFC were estimated at \$48 million annually, and included infrastructure replacement and upgrades associated with County and Parks facilities, trails, sidewalks, County-owned roads and service drives, and revitalization maintenance efforts. Staff based the recommendations on the percentage of each maintenance program as it relates to the total County annual requirements.

As a result, the first recommendation is to identify the allocation of available funds to each category based on its proportion of the total outstanding need. The recommended percentages are County facilities (55 percent), Parks facilities (20 percent), trails and sidewalks (10 percent), County-owned roads (10 percent), and revitalization maintenance efforts (5 percent). Going forward, balances that are identified at future Carryover Reviews would be allocated immediately based on these percentages to prevent any delays in proceeding with work. Additionally, staff recognizes that there may be some need for flexibility from the established plan in the future. It may be the case that a significant allocation is needed for a single project, for example. Another component of this first recommendation is that staff will return to the Board for approval of an exception from the plan as outlined above.

The second recommendation is that, based on these percentages, the current \$8,376,639 balance in the Capital Sinking Reserve Fund be allocated as part of the *FY 2016 Third Quarter Review*. The allocation would be:

County facilities	\$4,607,153
Parks facilities	\$1,675,328
Trails and sidewalks	\$837,663
County-owned roads	\$837,663
Revitalization	<u>\$418,832</u>
	<b>\$8,376,639</b>

These funds would be used to fund the backlog of projects in these areas.

The third recommendation is that the multi-year requirements for these categories of expenditures be coupled with increases in the baseline paydown funding. As a result, the FY 2017 Advertised Budget Plan includes the following increases to baseline funding:

County facilities	\$2,300,000
Parks facilities	\$226,924
Trails and sidewalks	\$100,000
County-owned roads	\$350,000
Revitalization	<u>\$0*</u>
	<b>\$2,976,924</b>

\*Was increased by \$150,000 in FY 2016

It is anticipated that future paydown increases will also be recommended to continue to move toward full funding of annual infrastructure needs. Including the increased funding recommended for FY 2017, the General Fund annual funding level for these projects is approximately \$9 million.

On a related issue, I have included \$1.00 million, or \$100,000 per Board office, in Third Quarter for the Board's consideration. This funding is provided in response to the input from the Board that unfunded capital needs, including minor repairs, streetlights, and/or walkways, were a significant issue. Using these resources, Board members can fund or leverage grant funding to support capital projects within each district. It is anticipated that this funding mechanism for capital projects will be considered annually. More detail about options for using this \$1.00 million as well as an update on the current funding that is available to Board members is being prepared by staff but I wanted to put this funding placeholder in Third Quarter to begin the conversation.

### **Audit Adjustments**

As a result of the FY 2015 Comprehensive Annual Audit, a number of adjustments to revenues and expenditures are necessary to reflect Generally Accepted Accounting Principles (GAAP) requirements. Revenue and expenditure adjustments result in the net increase of \$2.08 million to the FY 2016 beginning General Fund balance mentioned above.

In addition, several other adjustments to various funds are required, including Fairfax County Public Schools' funds and the Fairfax County Redevelopment Housing Authority Funds. All of these audit adjustments were reflected in the FY 2015 Comprehensive Annual Financial Report (CAFR). Details of these audit adjustments are included in Attachment VI.

It should be noted that two County funds, Fund 69020, Sewer Bond Parity Debt Service, and Fund 69040, Sewer Bond Subordinate Debt Service, require a supplemental appropriation based on audit adjustments to reflect proper accounting treatments. Expenditures were increased in both funds in order to accurately record bond interest payment accruals in the appropriate fiscal period. An appropriation resolution is required to account for adjustments in the correct fiscal period, consistent with GAAP requirements. Supplemental Appropriation Resolution AS 15311 is included in Attachment V of the *FY 2016 Third Quarter Review*.

## **Summary of Administrative Adjustments**

The following adjustments are made as part of the *FY 2016 Third Quarter Review*. It should be noted that the revenue adjustments included in the *FY 2016 Third Quarter Review* are described in detail in the Summary of General Fund Revenue, Attachment II.

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

## **SPENDING ADJUSTMENTS DUE TO OPERATIONS \$9.85 MILLION**

*Disbursement increases related to the following adjustments total \$9.80 million. It should be noted that associated revenue reductions of \$0.05 million results in a total net impact to the General Fund of \$9.85 million.*

### **Snow-Related Costs**

	<b>NON-RECURRING</b>
Agency 81, Juvenile and Domestic Relations District Court	Expenditure \$100,000
Agency 87, Unclassified Administrative Expenses-DPWES Stormwater	Expenditure \$1,600,000
Agency 90, Police Department	Expenditure \$1,600,000
Agency 92, Fire and Rescue Department	Expenditure <u>\$1,900,000</u>
	<b>Net Cost \$5,200,000</b>

Funding of \$5.20 million is required to provide additional funding for General Fund agencies that were impacted by the January 2016 snow event. The Police Department and Fire and Rescue Department incurred significant costs as both of these agencies operate 24-hours a day/7 days a week to ensure that Fairfax County residents have access to emergency services. The Juvenile and Domestic Relations District Court experienced additional overtime costs to meet mandatory staffing requirements at its 24/7 residential facilities. Finally, the Transportation Operations Division within Stormwater incurred significant costs as this division is responsible for maintaining 146 building sites and 86 road segments throughout the County, including the removal of snow from parking lots and sidewalks around the building sites.

Where possible and appropriate, Fairfax County will seek federal reimbursement for storm-related costs; however, it is anticipated that if any cost recovery is accomplished, funds will not be received until FY 2017 at the earliest, and therefore are not reflected at this time. Further, it should be noted that several other agencies and funds incurred storm-related costs but have the ability to absorb the cost impact within their current appropriations. These agencies include the Facilities Management Department, the Department of Housing and Community Development, the Department of Public Works and Environmental Services, the Office of Emergency Management, the Reston Community Center, the Fairfax-Falls Church Community Services Board, the Office of the Sheriff, the Department of Information Technology, the Department of Public Safety Communications, the Department of Vehicle Services, the Department of Transportation, the Health Department, the Office of Public Affairs, Risk Management, the Park Authority, and the Department of Procurement and Material Management. In total, County agencies and funds were able to absorb costs of approximately \$1.93 million.

**Accrued Liability Reserve and General Insurance Costs**

Fund 60000, County Insurance

	<b>NON-RECURRING</b>
General Fund Transfer	<u>\$2,541,000</u>
<b>Net Cost</b>	<b>\$2,541,000</b>

The General Fund transfer to Fund 60000, County Insurance, is increased by \$2,541,000 for accrued liability adjustments. An actuarial analysis was performed after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured. The actuarial analysis estimates the ultimate value both for those cases where claims have already been reported as well as for those claims and future loss payments that could occur, or that have been incurred but not reported yet.

**District-wide Capital Projects - Neighborhood Improvement Fund**

Fund 30010, General Construction and Contributions

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

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,000,000 to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually. More detail about this Neighborhood Improvement Fund is being provided to the Board in a separate memo.

**Incentive Reinvestment Initiative**

Multiple Agencies

Agency 87, Unclassified Administrative Expenses

	<b>NON-RECURRING</b>
Expenditure	(\$545,160)
Expenditure	<u>\$1,200,000</u>
<b>Net Cost</b>	<b>\$654,840</b>

A net increase of \$654,840 reflects \$545,160 in savings generated by agencies as the result of careful management of their expenditures during the fiscal year, offset by an increase of \$1,200,000 to expenditures in Agency 87, Unclassified Administrative Expenses. The Incentive Reinvestment Initiative was established to encourage staff to identify additional savings and efficiencies by allowing County departments to retain a portion of the savings generated to reinvest in employees. General Fund agencies were challenged to save an amount equal to 1 percent of their personnel budget. It is important to note that agencies were allowed to identify savings less than, but not more than, 1 percent of their FY 2016 Adopted personnel budget. Of the total amount identified, 50 percent will be returned to the General Fund as part of Third Quarter. The remaining 50 percent of the savings is retained by agencies and will be reinvested in employee training, conferences and other employee development and succession planning opportunities. In order to accommodate these savings which are being generated late in the fiscal year, the balance will be treated as unencumbered carryover for one year.

Savings of \$1.2 million were anticipated to be returned to the General Fund as a result of the initiative, and as part of the FY 2016 Adopted Budget Plan these anticipated savings were included in Agency 87 to be spread to participating agencies as part of the *FY 2016 Third Quarter Review*. General Fund agencies identified a total of \$1.1 million in savings through this effort, with \$545,160 being returned to the General Fund. As the amount returned to the General Fund is less than the \$1.2 million in anticipated savings budgeted in Agency 87, this adjustment results in a net increase of \$654,840.

**Economic Success Strategic Plan (ESSP)-Related Services**

	<b>NON-RECURRING</b>	
Agency 26, Capital Facilities	Expenditures	\$100,000
Agency 31, Land Development Services	Expenditures	\$100,000
Agency 35, Department of Planning and Zoning	Expenditures	<u>\$250,000</u>
	<b>Net Cost</b>	<b>\$450,000</b>

An increase of \$250,000 in the Department of Planning and Zoning (DPZ) is required to allow the agency to hire an outside consultant to complete a diagnostic assessment of the County's zoning ordinance to determine what, if any, modifications are needed. The consultant will review the current structure of the County's zoning ordinance as compared to other ordinances and determine best practices and options for either modifying the ordinance or making wholesale revisions. Once those determinations are made, a work program will be developed that identifies the scope, schedule, resources and cost to complete the work. It is important to note that this work has been identified as part of the County's Economic Success Strategic Plan (ESSP) Goal 3 which is to improve the speed, consistency and predictability of the development review process. The recommendations made as part of this review will help to ensure that the County's review process is timely and predictable and agile enough to respond to market demand.

An increase of \$100,000 in Land Development Services (LDS) is required to support a review of the Public Facilities Manual (PFM), the County's engineering equivalent to the Zoning Ordinance as part of the implementation of the ESSP. It offers technical guidance on the design specifications for public infrastructure. Unlike the Zoning Ordinance, the PFM is predominantly a guide for appropriate design, and offers flexibility for the Director of the Department of Public Works and Environmental Services (DPWES) to permit modifications except in the instances where the regulations include the word "shall," which has been interpreted as mandating the specific text. There are three specific categories of amendments to the PFM which will be reviewed as part of this process:

- A review of the specific provisions which are considered inflexible (i.e., which include the word "shall");
- A review of Urban Design Guidelines, as the current PFM only allows for flexibility in specific areas of the County, despite a desire for more County-wide creative design options and opportunities; and
- As County priorities evolve, a broad review of the PFM is required to ensure the document is fully up-to-date and relevant. For example, current applicants may be required to pay for and process waivers that should not be required by an out-of-date PFM.

An increase of \$100,000 in Capital Facilities is required to support real estate development advisory services on an as needed basis as part of the implementation of the ESSP, specifically focusing on high-level policy recommendations to help the County to expand and diversify the economy. Fairfax County continues to be the recipient of, and solicitor for, numerous public private partnership proposals to provide public facilities, infrastructure or opportunities for joint development projects with private partners that contribute to the County's economic development. Many such proposals involve the development, redevelopment, and exchange (or long-term lease) of County owned real estate as a means of providing financing for the public improvements. Accordingly, as the complexity and intensity of such activities expands, the County will utilize experts in the field of real estate development to augment its professional staff to assist in the research, analysis and negotiation of transactions, and other related services involving the joint development projects.

**Public Assistance Eligibility Workers**

Agency 67, Department of Family Services  
Agency 89, Fringe Benefits

	<b>RECURRING</b>
Revenue	\$292,721
Expenditure	\$200,549
Expenditure	<u>\$92,172</u>
<b>Net Cost</b>	<b>\$0</b>

Funding of \$292,721 is required to appropriate additional FY 2016 revenue from the state to support 16/16.0 FTE new positions. These positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division. It should be noted that an increase of \$92,172 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

In accordance with federal and state policy, the County is required to determine eligibility for public assistance and enroll clients in benefits programs within a certain timeframe. Current monthly caseloads are more than 95,000, which is an 84 percent increase from 2008. Federal and state policies require that 100 percent of cases for each program are processed within the mandated timeframes with 100 percent accuracy. The County is not currently meeting these mandates. This leaves the County vulnerable to both internal and external audit findings. In fact, the KPMG audit for the year ending June 30, 2015 found noncompliance in both the TANF and Medicaid programs for the second consecutive year. KPMG also cited the County for having weaknesses in internal controls over eligibility determination and redetermination.

The Department of Family Services has taken many steps to narrow performance gaps, including adding positions to address backlogs and overly burdensome caseloads; establishing a more robust management structure to focus on case review and increased monitoring; providing intensive staff training to strengthen knowledge of policies and procedures and reduce casework errors; and implementing new work-management processes to improve efficiency. Although there is an improvement over the previous year's audit findings, even with the additional resources added to address the rising caseloads, based on the current status of the program, it is anticipated that there will be additional audit findings for FY 2016.

In addition to the processing of new applications and ongoing cases, staff workloads include assessment of client status changes to determine continued eligibility for benefits; handling of administrative appeals; responding to Quality Control reviews; auditing cases for timeliness/quality; and performing fraud investigations. Additionally, implementation of the Patient Protection and Affordable Care Act (PPACA) has increased the amount of time each application takes to process. The application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. The issue is compounded by a backlog of applications that have been received, but staff has not yet been able to process. Additionally, technology changes made by the state that include monthly updates require continuous retraining of staff and adaption to new system requirements. With more than 95,000 monthly ongoing cases, there is no capacity to adequately address existing workloads and absorb additional cases. These positions are necessary in order to continue improving the County's response times. A funding adjustment reflecting the full-year impact of the positions will be made for FY 2017.

**Adoption Subsidy Program**

Agency 67, Department of Family Services

<b>NON-RECURRING</b>	
Revenue	(\$350,000)
Expenditure	<u>(\$350,000)</u>
<b>Net Cost</b>	<b>\$0</b>

A decrease of \$350,000 to both revenues and expenditures for the Adoption Subsidy Program is included to more accurately align the program's budget with actual spending. Program spending has declined significantly due to the maximization of Medicaid as an alternative funding source for these subsidies. This adjustment is consistent with adjustments made at previous Third Quarter reviews and is needed in order to reconcile program year funding to actual experience. The expenditure decrease is fully offset by a decrease in federal and state revenues for no net impact to the County.

**School Health Position for City of Falls Church**Agency 71, Health Department  
Agency 89, Fringe Benefits

<b>RECURRING</b>	
Revenue	\$8,794
Expenditure	\$3,616
Expenditure	<u>\$5,178</u>
<b>Net Cost</b>	<b>\$0</b>

Funding of \$8,794 is required to appropriate additional FY 2016 revenue from the City of Falls Church to support 1/1.0 FTE new Public Health Nurse II position. The County provides School Health services to the City of Falls Church via a contract and the County is reimbursed for the costs associated with these services. The County has previously provided these services using a benefits eligible position, but increased workload complexity and volume now require a merit position. This funding reflects only the increased costs associated with the conversion of the benefits eligible position to a merit position. It should be noted that an increase of \$5,178 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is completely offset by an increase in revenue for no net impact to the General Fund. A funding adjustment reflecting the full-year impact of the position will be made for FY 2017.

**REDUCTIONS IN COUNTY AGENCIES****(\$9.85 MILLION)****Employer Group Waiver Plan Savings**

Fund 73030, OPEB Trust

<b>NON-RECURRING</b>	
General Fund Transfer	(\$5,000,000)
<b>Net Cost</b>	<b>(\$5,000,000)</b>

The General Fund transfer to Fund 73030, OPEB Trust, is decreased by \$5,000,000 based on a net decrease in the Annual Required Contribution (ARC) that is primarily the result of the implementation of an Employer Group Waiver Plan (EGWP) for Medicare retiree prescription drug coverage. The EGWP is a standard Medicare Part D plan with enhanced coverage. By implementing an EGWP, the County is able to maximize prescription drug subsidies from the federal government and pharmaceutical manufacturers. This change has had a significant impact on the County's GASB 45 liability, as GASB accounting rules allow EGWP revenue to directly offset plan costs in the GASB valuation. It is anticipated that this reduced transfer level, when combined with contributions from other funds and the implicit subsidy contribution, will fully fund the FY 2016 ARC.

**Fuel Savings**

	<b>NON-RECURRING</b>	
Agency 08, Facilities Management Department	Expenditure	(\$45,000)
Agency 31, Land Development Services	Expenditure	(\$45,000)
Agency 51, Park Authority	Expenditure	(\$106,000)
Agency 67, Department of Family Services	Expenditure	(\$45,000)
Agency 90, Police Department	Expenditure	(\$1,300,000)
Agency 91, Office of the Sheriff	Expenditure	(\$90,000)
Agency 92, Fire and Rescue Department	Expenditure	(\$1,184,000)
Fund 40000, County Transit Systems	General Fund Transfer	(\$1,140,000)
Fund 40040, Fairfax-Falls Church Community Services Board	General Fund Transfer	(\$45,000)
	<b>Net Savings</b>	<b>(\$4,000,000)</b>

A decrease of \$4,000,000 reflects savings based on lower than anticipated fuel prices in FY 2016. Though prices fluctuate significantly from month to month, the average cost of fuel remains significantly lower than the budgeted price. In FY 2016, the budget was developed using an unleaded price of \$2.62 per gallon and a diesel price of \$2.67 per gallon. Based on a review of year to date and projected prices, these estimates have been reduced to \$1.73 per gallon for unleaded and \$1.77 per gallon for diesel. It should be noted that recurring fuel savings were included as part of the FY 2017 Advertised Budget Plan.

**Fringe Benefit Employer Contributions**

	<b>NON-RECURRING</b>	
Agency 89, Employee Benefits	Expenditure	(\$570,840)
	<b>Net Cost</b>	<b>(\$570,840)</b>

A decrease of \$570,840 to expenditures is included based on anticipated savings in Agency 89, Employee Benefits. These savings are primarily attributable to employer FICA contributions that are projected to be lower than previously anticipated based on year-to-date FY 2016 experience.

**Program Adjustment for the Juvenile Detention Center (JDC)**

	<b>RECURRING</b>	
	Revenue	\$0
Agency 81, Juvenile and Domestic Relations District Court	Expenditure	(\$275,000)
	<b>Net Cost</b>	<b>(\$275,000)</b>

A decrease of \$275,000 is included based on a decision by the District of Columbia (DC) to terminate a program to utilize 11 beds of available space at the JDC for DC youth awaiting placement in a treatment facility or group home. The funding was originally approved to support recurring programmatic costs including filling previously vacant positions, provide funds for operating expenses such as food and supplies, and for the provision of education-related services. FY 2016 revenue projections were adjusted to reflect this action as part of the fall revenue update, so no further revenue adjustments are required at this time. It should be noted that all necessary recurring adjustments associated with this program termination were included as part of the FY 2017 Advertised Budget Plan.

**INCREASE TO RESERVES**

**\$10.25 MILLION**

**Reserve Adjustments**

Fund 10010, Revenue Stabilization

**NON-RECURRING**

General Fund Transfer **\$5,694,308**

**Net Cost \$5,694,308**

Funding of \$5,694,308 is transferred from the General Fund to Fund 10010, Revenue Stabilization, to increase its funding level. Of this amount, \$313,336 is a result of the County’s policy that any budgeted increase in General Fund disbursements is accompanied by a 10 percent commitment to reserves, with the increase divided between the Managed Reserve and the Revenue Stabilization Reserve. An additional increase of \$5,380,972 is included to make further progress toward increasing the level of the Revenue Stabilization Reserve to its new target level of 5 percent of General Fund disbursements. As a result of these adjustments, the \$10,826,968 General Fund transfer included in the *FY 2016 Revised Budget Plan*, and a transfer of \$4,524,735 from Fund 20000, Debt Service, the projected FY 2016 balance of the Revenue Stabilization Reserve is 3.66 percent of General Fund disbursements.

It should be noted that an additional \$4,556,985 is allocated to the Managed Reserve as part of the *FY 2016 Third Quarter Review*, for a total General Fund increase to reserves of \$10,251,293.

**Summary**

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

- Board approval of the funding and audit adjustments contained in this package which result in a General Fund Available Balance of \$10.25 million, an increase of \$165.12 million in Appropriated Other Funds expenditures excluding Federal and State Grants, audit adjustments and Schools’ funds. Details regarding adjustments for School funds as requested by the School Board are provided in the Schools’ Recommended *FY 2016 Third Quarter Review* package (Attachment VII).
  - Supplemental Appropriation Resolution AS 16190
  - Amendment to Fiscal Planning Resolution AS 16901
- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grant Fund, totaling an increase of \$21.53 million.
- Board approval of adjustment to the Managed Reserve to reflect the adjustments included in the *FY 2016 Third Quarter Review*.

**FY 2016 Third Quarter Review**  
**Attachment I – Schedules**

## FY 2016 THIRD QUARTER FUND STATEMENT

### FUND 10001, GENERAL FUND

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	<b>\$156,391,257</b>	<b>\$75,915,037</b>	<b>\$164,916,223</b>	<b>\$164,916,223</b>	<b>\$0</b>	<b>0.00%</b>
<b>Revenue</b> <sup>1,2</sup>						
Real Property Taxes	\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,434,215,819	\$0	0.00%
Personal Property Taxes <sup>3</sup>	370,292,221	369,389,423	376,197,577	376,197,577	0	0.00%
General Other Local Taxes	506,567,278	495,137,332	504,309,764	504,309,764	0	0.00%
Permit, Fees & Regulatory Licenses	45,545,990	45,572,818	46,549,359	46,549,359	0	0.00%
Fines & Forfeitures	13,115,761	13,348,086	12,443,009	12,443,009	0	0.00%
Revenue from Use of Money & Property	15,118,488	21,003,774	21,116,191	21,116,191	0	0.00%
Charges for Services	72,911,452	74,616,185	74,937,994	74,937,994	0	0.00%
Revenue from the Commonwealth <sup>3</sup>	300,717,720	309,599,935	308,457,268	308,222,768	(234,500)	(0.08%)
Revenue from the Federal Government	36,351,177	29,289,909	30,095,002	30,272,223	177,221	0.59%
Recovered Costs/Other Revenue	20,126,106	18,334,374	16,704,535	16,713,329	8,794	0.05%
<b>Total Revenue</b>	<b>\$3,737,863,723</b>	<b>\$3,810,507,655</b>	<b>\$3,825,026,518</b>	<b>\$3,824,978,033</b>	<b>(\$48,485)</b>	<b>(0.00%)</b>
<b>Transfers In</b>						
Fund 40030 Cable Communications	\$3,148,516	\$3,532,217	\$3,532,217	\$3,532,217	\$0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	4,000,000	0	0	0	0	-
Fund 40080 Integrated Pest Management	138,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,000,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	535,000	548,000	548,000	548,000	0	0.00%
Fund 40150 Refuse Disposal	535,000	577,000	577,000	577,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	49,000	49,000	49,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	175,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	1,800,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	775,000	820,000	820,000	820,000	0	0.00%
<b>Total Transfers In</b>	<b>\$12,148,516</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Available</b>	<b>\$3,906,403,496</b>	<b>\$3,896,250,909</b>	<b>\$3,999,770,958</b>	<b>\$3,999,722,473</b>	<b>(\$48,485)</b>	<b>(0.00%)</b>
<b>Direct Expenditures</b> <sup>2</sup>						
Personnel Services	\$734,577,718	\$773,546,456	\$773,172,000	\$776,059,167	\$2,887,167	0.37%
Operating Expenses	338,563,398	342,454,643	378,635,528	379,817,366	1,181,838	0.31%
Recovered Costs	(42,467,566)	(44,489,319)	(44,259,319)	(44,259,319)	0	0.00%
Capital Equipment	2,128,669	126,017	2,309,206	2,309,206	0	0.00%
Fringe Benefits	307,188,662	338,338,526	338,743,700	340,260,210	1,516,510	0.45%
<b>Total Direct Expenditures</b>	<b>\$1,339,990,881</b>	<b>\$1,409,976,323</b>	<b>\$1,448,601,115</b>	<b>\$1,454,186,630</b>	<b>\$5,585,515</b>	<b>0.39%</b>

## FY 2016 THIRD QUARTER FUND STATEMENT

### FUND 10001, GENERAL FUND

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Transfers Out</b>						
Fund S10000 School Operating	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$1,825,153,345	\$0	0.00%
Fund S31000 School Construction	0	0	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization	10,345,428	536,848	10,826,968	15,381,802	4,554,834	42.07%
Fund 10020 Community Funding Pool	10,611,143	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	15,020,884	12,894,637	14,894,637	14,894,637	0	0.00%
Fund 10040 Information Technology	11,251,260	2,700,000	2,700,000	2,700,000	0	0.00%
Fund 20000 County Debt Service	133,742,157	127,793,296	127,793,296	127,793,296	0	0.00%
Fund 20001 School Debt Service	177,141,176	187,157,477	187,157,477	187,157,477	0	0.00%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	26,082,606	19,041,768	21,941,768	28,561,768	6,620,000	30.17%
Fund 30020 Infrastructure Replacement and Upgrades	5,550,000	2,700,000	9,761,805	13,353,356	3,591,551	36.79%
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	5,750,000	0	0	100,000	100,000	-
Fund 40000 County Transit Systems	34,547,739	34,547,739	34,547,739	33,407,739	(1,140,000)	(3.30%)
Fund 40040 Fairfax-Falls Church Community Services Board	112,186,215	115,488,498	116,288,498	116,243,498	(45,000)	(0.04%)
Fund 40330 Elderly Housing Programs	1,869,683	1,896,649	1,896,649	1,896,649	0	0.00%
Fund 50000 Federal/State Grants	5,208,464	5,408,464	5,408,464	5,408,464	0	0.00%
Fund 60000 County Insurance	40,267,550	23,278,826	23,278,826	25,819,826	2,541,000	10.92%
Fund 60020 Document Services Division	2,398,233	2,278,233	2,278,233	2,278,233	0	0.00%
Fund 60040 Health Benefits	1,000,000	0	0	0	0	-
Fund 73030 OPEB Trust	28,000,000	26,000,000	26,000,000	21,000,000	(5,000,000)	(19.23%)
Fund 83000 Alcohol Safety Action Program	427,165	486,678	486,678	486,678	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,401,496,392</b>	<b>\$2,409,571,897</b>	<b>\$2,445,723,822</b>	<b>\$2,456,946,207</b>	<b>\$11,222,385</b>	<b>0.46%</b>
<b>Total Disbursements</b>	<b>\$3,741,487,273</b>	<b>\$3,819,548,220</b>	<b>\$3,894,324,937</b>	<b>\$3,911,132,837</b>	<b>\$16,807,900</b>	<b>0.43%</b>
<b>Total Ending Balance</b>	<b>\$164,916,223</b>	<b>\$76,702,689</b>	<b>\$105,446,021</b>	<b>\$88,589,636</b>	<b>(\$16,856,385)</b>	<b>(15.99%)</b>
Less:						
Managed Reserve	\$75,915,037	\$76,702,689	\$84,943,436	\$88,589,636	\$3,646,200	4.29%
Reserve for Potential FY 2016 One-Time Requirements <sup>4</sup>			5,961,031		(5,961,031)	(100.00%)
FY 2016 Mid-Year Revenue Adjustments <sup>1</sup>			12,462,861		(12,462,861)	(100.00%)
FY 2015 Audit Adjustments <sup>2</sup>			2,078,693		(2,078,693)	(100.00%)
<b>Total Available</b>	<b>\$89,001,186</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

**FY 2016 THIRD QUARTER FUND STATEMENT**  
**FUND 10001, GENERAL FUND**

FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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<sup>1</sup> *FY 2016 Revised Budget Plan* revenues reflect a net increase of \$12,462,861 based on revised revenue estimates as of fall 2015. The *FY 2016 Third Quarter Review* contains a detailed explanation of these changes. This one-time funding is utilized as part of the *FY 2016 Third Quarter Review*.

<sup>2</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2015 revenues are increased \$2,457,317 and FY 2015 expenditures are increased \$378,624 to reflect audit adjustments as included in the FY 2015 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2016 Revised Budget Plan* Beginning Balance reflects a net increase of \$2,078,693. Details of the FY 2015 audit adjustments are included in the FY 2016 Third Quarter package. This one-time funding is utilized as part of the *FY 2016 Third Quarter Review*.

<sup>3</sup> Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

<sup>4</sup> As part the *FY 2015 Carryover Review*, an amount of \$5,961,031 was set aside in reserve to address potential FY 2016 one-time requirements. This one-time funding is utilized as part of the *FY 2016 Third Quarter Review*.

## FY 2016 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Legislative-Executive Functions / Central Services</b>						
01 Board of Supervisors	\$4,701,988	\$5,588,122	\$5,589,865	\$5,587,682	(\$2,183)	(0.04%)
02 Office of the County Executive	5,868,895	6,548,294	6,579,096	6,553,163	(25,933)	(0.39%)
04 Department of Cable and Consumer Services	834,766	956,395	999,760	999,760	0	0.00%
06 Department of Finance	7,407,181	8,268,986	9,154,867	9,135,706	(19,161)	(0.21%)
11 Department of Human Resources	7,215,555	7,306,424	7,404,161	7,404,161	0	0.00%
12 Department of Procurement and Material Management	4,354,735	4,643,774	4,947,075	4,938,725	(8,350)	(0.17%)
13 Office of Public Affairs	1,146,688	1,226,162	1,292,473	1,292,473	0	0.00%
15 Office of Elections	3,493,964	4,032,359	4,604,901	5,604,901	1,000,000	21.72%
17 Office of the County Attorney	6,538,964	6,714,266	8,001,981	8,001,981	0	0.00%
20 Department of Management and Budget	4,424,741	4,539,311	4,567,306	4,545,556	(21,750)	(0.48%)
37 Office of the Financial and Program Auditor	230,864	367,963	367,963	366,284	(1,679)	(0.46%)
41 Civil Service Commission	370,213	429,088	430,835	430,835	0	0.00%
57 Department of Tax Administration	23,087,505	23,619,724	23,718,853	23,718,853	0	0.00%
70 Department of Information Technology	33,198,737	31,288,662	32,713,827	32,713,827	0	0.00%
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$102,874,796</b>	<b>\$105,529,530</b>	<b>\$110,372,963</b>	<b>\$111,293,907</b>	<b>\$920,944</b>	<b>0.83%</b>
<b>Judicial Administration</b>						
80 Circuit Court and Records	\$10,570,642	\$10,837,645	\$10,876,231	\$10,876,231	\$0	0.00%
82 Office of the Commonwealth's Attorney	3,376,105	3,718,255	3,736,115	3,736,115	0	0.00%
85 General District Court	2,098,003	2,370,845	2,562,027	2,554,668	(7,359)	(0.29%)
91 Office of the Sheriff	20,079,843	18,583,128	19,210,614	19,120,614	(90,000)	(0.47%)
<b>Total Judicial Administration</b>	<b>\$36,124,593</b>	<b>\$35,509,873</b>	<b>\$36,384,987</b>	<b>\$36,287,628</b>	<b>(\$97,359)</b>	<b>(0.27%)</b>
<b>Public Safety</b>						
04 Department of Cable and Consumer Services	\$756,869	\$698,177	\$698,177	\$698,177	\$0	0.00%
31 Land Development Services	9,818,170	10,104,746	10,162,042	10,262,042	100,000	0.98%
81 Juvenile and Domestic Relations District Court	21,957,740	22,589,661	22,990,343	22,815,343	(175,000)	(0.76%)
90 Police Department	178,721,676	180,792,263	185,314,863	185,614,863	300,000	0.16%
91 Office of the Sheriff	41,671,629	46,196,681	47,180,032	47,030,032	(150,000)	(0.32%)
92 Fire and Rescue Department	182,769,246	186,829,813	191,956,943	192,672,943	716,000	0.37%
93 Office of Emergency Management	1,877,335	1,836,708	2,385,565	2,379,017	(6,548)	(0.27%)
97 Department of Code Compliance	3,943,145	4,225,341	4,229,648	4,229,648	0	0.00%
<b>Total Public Safety</b>	<b>\$441,515,810</b>	<b>\$453,273,390</b>	<b>\$464,917,613</b>	<b>\$465,702,065</b>	<b>\$784,452</b>	<b>0.17%</b>
<b>Public Works</b>						
08 Facilities Management Department	\$52,395,116	\$54,523,321	\$57,162,485	\$57,117,485	(\$45,000)	(0.08%)
25 Business Planning and Support	903,588	1,205,527	1,216,927	1,207,298	(9,629)	(0.79%)
26 Office of Capital Facilities	13,150,051	13,475,164	13,749,297	13,849,297	100,000	0.73%
87 Unclassified Administrative Expenses	3,233,528	3,391,562	3,684,598	5,284,598	1,600,000	43.42%
<b>Total Public Works</b>	<b>\$69,682,283</b>	<b>\$72,595,574</b>	<b>\$75,813,307</b>	<b>\$77,458,678</b>	<b>\$1,645,371</b>	<b>2.17%</b>

## FY 2016 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Health and Welfare</b>						
67 Department of Family Services	\$183,351,821	\$195,671,254	\$199,966,221	\$199,771,770	(\$194,451)	(0.10%)
68 Department of Administration for Human Services	12,368,239	12,995,921	13,091,282	13,091,282	0	0.00%
71 Health Department	51,873,700	55,083,029	58,851,216	58,754,832	(96,384)	(0.16%)
73 Office to Prevent and End Homelessness	10,914,595	12,141,549	13,439,031	13,439,031	0	0.00%
79 Department of Neighborhood and Community Services	27,765,259	28,096,455	28,710,337	28,710,337	0	0.00%
<b>Total Health and Welfare</b>	<b>\$286,273,614</b>	<b>\$303,988,208</b>	<b>\$314,058,087</b>	<b>\$313,767,252</b>	<b>(\$290,835)</b>	<b>(0.09%)</b>
<b>Parks and Libraries</b>						
51 Fairfax County Park Authority	\$23,085,651	\$23,440,278	\$23,950,953	\$23,844,953	(\$106,000)	(0.44%)
52 Fairfax County Public Library	26,849,179	27,669,124	30,298,566	30,190,829	(107,737)	(0.36%)
<b>Total Parks and Libraries</b>	<b>\$49,934,830</b>	<b>\$51,109,402</b>	<b>\$54,249,519</b>	<b>\$54,035,782</b>	<b>(\$213,737)</b>	<b>(0.39%)</b>
<b>Community Development</b>						
16 Economic Development Authority	\$7,335,920	\$7,463,150	\$7,463,150	\$7,463,150	\$0	0.00%
31 Land Development Services	12,662,071	14,909,179	16,531,114	16,486,114	(45,000)	(0.27%)
35 Department of Planning and Zoning	9,896,563	10,670,696	11,750,528	11,950,528	200,000	1.70%
36 Planning Commission	633,700	754,387	754,587	754,587	0	0.00%
38 Department of Housing and Community Development	5,799,580	6,255,389	6,358,118	6,330,366	(27,752)	(0.44%)
39 Office of Human Rights and Equity Programs	1,382,453	1,534,778	1,541,869	1,534,790	(7,079)	(0.46%)
40 Department of Transportation	7,538,750	7,856,391	9,009,627	9,009,627	0	0.00%
<b>Total Community Development</b>	<b>\$45,249,037</b>	<b>\$49,443,970</b>	<b>\$53,408,993</b>	<b>\$53,529,162</b>	<b>\$120,169</b>	<b>0.22%</b>
<b>Nondepartmental</b>						
87 Unclassified Administrative Expenses	\$2,000	(\$1,200,000)	(\$1,198,075)	\$1,925	\$1,200,000	(100.16%)
89 Employee Benefits	308,333,918	339,726,376	340,593,721	342,110,231	1,516,510	0.45%
<b>Total Nondepartmental</b>	<b>\$308,335,918</b>	<b>\$338,526,376</b>	<b>\$339,395,646</b>	<b>\$342,112,156</b>	<b>\$2,716,510</b>	<b>0.80%</b>
<b>Total General Fund Direct Expenditures</b>	<b>\$1,339,990,881</b>	<b>\$1,409,976,323</b>	<b>\$1,448,601,115</b>	<b>\$1,454,186,630</b>	<b>\$5,585,515</b>	<b>0.39%</b>

## FY 2016 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2015 Actual <sup>1</sup>	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan <sup>1,2</sup>	FY 2016 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>General Fund Group</b>						
10001 General Fund	\$1,339,990,881	\$1,409,976,323	\$1,448,601,115	\$1,454,186,630	\$5,585,515	0.39%
10020 Consolidated Community Funding Pool	10,535,093	10,611,143	10,687,193	10,687,193	0	0.00%
10030 Contributory Fund	15,043,954	12,967,166	15,967,166	15,967,166	0	0.00%
10040 Information Technology	11,323,206	6,424,000	42,561,773	42,808,773	247,000	0.58%
<b>Total General Fund Group</b>	<b>\$1,376,893,134</b>	<b>\$1,439,978,632</b>	<b>\$1,517,817,247</b>	<b>\$1,523,649,762</b>	<b>\$5,832,515</b>	<b>0.38%</b>
<b>Debt Service Funds</b>						
20000 Consolidated Debt Service	\$311,145,355	\$321,900,342	\$332,080,432	\$327,588,780	(\$4,491,652)	(1.35%)
<b>Capital Project Funds</b>						
30000 Metro Operations and Construction	\$36,156,088	\$32,950,226	\$32,950,226	\$32,950,226	\$0	0.00%
30010 General Construction and Contributions	33,584,387	23,341,768	91,500,772	118,824,283	27,323,511	29.86%
30020 Infrastructure Replacement and Upgrades	7,931,175	2,700,000	30,133,155	29,955,220	(177,935)	(0.59%)
30030 Library Construction	4,359,450	0	33,305,382	33,305,382	0	0.00%
30040 Contributed Roadway Improvements	1,165,115	0	42,389,492	44,942,247	2,552,755	6.02%
30050 Transportation Improvements	20,629,659	0	149,422,916	149,422,916	0	0.00%
30060 Pedestrian Walkway Improvements	534,079	300,000	3,486,789	4,324,452	837,663	24.02%
30070 Public Safety Construction	41,459,600	0	208,254,221	359,364,221	151,110,000	72.56%
30080 Commercial Revitalization Program	397,452	0	2,108,022	2,108,022	0	0.00%
30090 Pro Rata Share Drainage Construction	2,499,065	0	3,654,721	3,654,721	0	0.00%
30300 The Penny for Affordable Housing Fund	12,686,145	16,033,900	45,979,463	45,979,463	0	0.00%
30310 Housing Assistance Program	111,008	0	6,587,519	6,587,519	0	0.00%
30400 Park Authority Bond Construction	23,466,814	0	58,864,461	58,864,461	0	0.00%
S31000 Public School Construction	222,027,057	163,052,786	481,319,762	546,786,302	65,466,540	13.60%
<b>Total Capital Project Funds</b>	<b>\$407,007,094</b>	<b>\$238,378,680</b>	<b>\$1,189,956,901</b>	<b>\$1,437,069,435</b>	<b>\$247,112,534</b>	<b>20.77%</b>
<b>Special Revenue Funds</b>						
40000 County Transit Systems	\$96,366,185	\$108,663,869	\$115,153,266	\$114,013,266	(\$1,140,000)	(0.99%)
40010 County and Regional Transportation Projects	48,129,713	72,070,518	336,680,510	326,680,510	(10,000,000)	(2.97%)
40030 Cable Communications	11,290,281	12,404,950	19,709,908	19,709,908	0	0.00%
40040 Fairfax-Falls Church Community Services Board	144,991,032	153,507,245	159,414,688	159,369,688	(45,000)	(0.03%)
40050 Reston Community Center	7,503,451	8,991,545	9,529,883	9,529,883	0	0.00%
40060 McLean Community Center	5,327,983	7,236,949	8,060,467	8,060,467	0	0.00%
40070 Burgundy Village Community Center	66,423	45,447	96,475	96,475	0	0.00%
40080 Integrated Pest Management Program	1,996,614	3,166,927	3,405,084	3,405,084	0	0.00%
40090 E-911	39,600,341	45,824,196	52,568,278	52,568,278	0	0.00%
40100 Stormwater Services	49,157,402	55,375,000	110,130,493	110,130,493	0	0.00%
40110 Dulles Rail Phase I Transportation Improvement District	17,344,563	17,341,662	17,341,662	17,341,662	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	0	500,000	16,150,000	16,150,000	0	0.00%
40125 Metrorail Parking System Pledged Revenues	0	0	8,787,713	8,787,713	0	0.00%
40130 Leaf Collection	2,100,142	2,364,737	2,397,156	2,397,156	0	0.00%
40140 Refuse Collection and Recycling Operations	19,423,401	19,674,456	20,725,941	20,725,941	0	0.00%
40150 Refuse Disposal	46,324,132	48,333,031	51,956,744	53,033,744	1,077,000	2.07%
40160 Energy Resource Recovery (ERR) Facility	17,519,337	25,801,271	25,924,699	25,924,699	0	0.00%
40170 I-95 Refuse Disposal	9,304,948	7,709,391	15,835,835	16,135,835	300,000	1.89%

## FY 2016 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2015 Actual <sup>1</sup>	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan <sup>1,2</sup>	FY 2016 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>						
40180 Tysons Service District	0	0	0	6,450,000	6,450,000	-
40300 Housing Trust Fund	1,578,386	580,391	5,916,924	5,916,924	0	0.00%
40330 Elderly Housing Programs	3,478,423	3,466,689	3,962,522	3,962,522	0	0.00%
40360 Homeowner and Business Loan Programs	2,063,402	2,333,715	3,386,229	3,386,229	0	0.00%
50000 Federal/State Grants	98,083,818	109,038,326	235,263,385	256,790,556	21,527,171	9.15%
50800 Community Development Block Grant	5,722,326	5,128,616	10,351,331	10,351,331	0	0.00%
50810 HOME Investment Partnerships Program	2,323,088	1,580,878	3,773,138	3,773,138	0	0.00%
S10000 Public School Operating	2,432,648,480	2,514,738,412	2,599,712,826	2,597,234,175	(2,478,651)	(0.10%)
S40000 Public School Food and Nutrition Services	75,665,027	88,437,427	90,594,396	87,262,515	(3,331,881)	(3.68%)
S43000 Public School Adult and Community Education	9,157,854	9,638,432	10,021,142	10,133,046	111,904	1.12%
S50000 Public School Grants & Self Supporting Programs	68,515,472	71,913,207	94,192,878	96,410,871	2,217,993	2.35%
<b>Total Special Revenue Funds</b>	<b>\$3,215,682,224</b>	<b>\$3,395,867,287</b>	<b>\$4,031,043,573</b>	<b>\$4,045,732,109</b>	<b>\$14,688,536</b>	<b>0.36%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,310,727,807</b>	<b>\$5,396,124,941</b>	<b>\$7,070,898,153</b>	<b>\$7,334,040,086</b>	<b>\$263,141,933</b>	<b>3.72%</b>
<b>PROPRIETARY FUNDS</b>						
<b>Internal Service Funds</b>						
60000 County Insurance	\$33,972,698	\$24,944,451	\$58,944,451	\$62,968,566	\$4,024,115	6.83%
60010 Department of Vehicle Services	81,699,911	85,538,625	91,844,103	82,359,754	(9,484,349)	(10.33%)
60020 Document Services	5,615,710	5,748,767	5,870,611	5,870,611	0	0.00%
60030 Technology Infrastructure Services	37,252,377	35,757,278	38,329,840	38,329,840	0	0.00%
60040 Health Benefits	163,689,013	187,080,466	196,717,557	196,717,557	0	0.00%
S60000 Public School Insurance	14,276,098	22,528,271	26,846,747	26,846,747	0	0.00%
S62000 Public School Health and Flexible Benefits	356,467,151	391,304,102	403,231,566	403,231,566	0	0.00%
S63000 Public School Central Procurement	5,339,881	0	0	0	0	-
<b>Total Internal Service Funds</b>	<b>\$698,312,839</b>	<b>\$752,901,960</b>	<b>\$821,784,875</b>	<b>\$816,324,641</b>	<b>(\$5,460,234)</b>	<b>(0.66%)</b>
<b>Enterprise Funds</b>						
69010 Sewer Operation and Maintenance	\$93,906,639	\$96,283,072	\$97,560,730	\$97,560,730	\$0	0.00%
69020 Sewer Bond Parity Debt Service	21,011,362	20,906,350	20,906,350	20,906,350	0	0.00%
69040 Sewer Bond Subordinate Debt Service	26,188,477	26,318,820	26,318,820	26,318,820	0	0.00%
69300 Sewer Construction Improvements	72,260,479	86,389,000	134,052,309	134,052,309	0	0.00%
69310 Sewer Bond Construction	18,392,133	13,000,000	26,148,702	27,648,702	1,500,000	5.74%
<b>Total Enterprise Funds</b>	<b>\$231,759,090</b>	<b>\$242,897,242</b>	<b>\$304,986,911</b>	<b>\$306,486,911</b>	<b>\$1,500,000</b>	<b>0.49%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$930,071,929</b>	<b>\$995,799,202</b>	<b>\$1,126,771,786</b>	<b>\$1,122,811,552</b>	<b>(\$3,960,234)</b>	<b>(0.35%)</b>
<b>FIDUCIARY FUNDS</b>						
<b>Agency Funds</b>						
70000 Route 28 Taxing District	\$10,080,734	\$11,045,828	\$11,047,464	\$11,047,464	\$0	0.00%
70040 Mosaic District Community Development Authority	3,882,012	4,529,965	4,529,965	4,529,965	0	0.00%
<b>Total Agency Funds</b>	<b>\$13,962,746</b>	<b>\$15,575,793</b>	<b>\$15,577,429</b>	<b>\$15,577,429</b>	<b>\$0</b>	<b>0.00%</b>
<b>Trust Funds</b>						
73000 Employees' Retirement Trust	\$274,282,674	\$306,730,875	\$306,730,875	\$306,730,875	\$0	0.00%
73010 Uniformed Employees Retirement Trust	90,294,901	103,558,966	103,558,966	103,558,966	0	0.00%
73020 Police Retirement Trust	71,066,818	77,675,496	77,675,496	77,675,496	0	0.00%

## FY 2016 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2015 Actual <sup>1</sup>	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan <sup>1,2</sup>	FY 2016 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Trust Funds (Cont.)</b>						
73030 OPEB Trust	17,266,827	9,770,060	9,770,060	14,120,060	4,350,000	44.52%
S71000 Educational Employees' Retirement	185,031,565	207,876,796	198,323,622	198,323,622	0	0.00%
S71100 Public School OPEB Trust	16,175,412	16,759,500	16,779,500	16,779,500	0	0.00%
<b>Total Trust Funds</b>	<b>\$654,118,197</b>	<b>\$722,371,693</b>	<b>\$712,838,519</b>	<b>\$717,188,519</b>	<b>\$4,350,000</b>	<b>0.61%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$668,080,943</b>	<b>\$737,947,486</b>	<b>\$728,415,948</b>	<b>\$732,765,948</b>	<b>\$4,350,000</b>	<b>0.60%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$6,908,880,679</b>	<b>\$7,129,871,629</b>	<b>\$8,926,085,887</b>	<b>\$9,189,617,586</b>	<b>\$263,531,699</b>	<b>2.95%</b>
<b>Less: Internal Service Funds <sup>3</sup></b>	<b>(\$698,312,839)</b>	<b>(\$752,901,960)</b>	<b>(\$821,784,875)</b>	<b>(\$816,324,641)</b>	<b>\$5,460,234</b>	<b>(0.66%)</b>
<b>NET EXPENDITURES</b>	<b>\$6,210,567,840</b>	<b>\$6,376,969,669</b>	<b>\$8,104,301,012</b>	<b>\$8,373,292,945</b>	<b>\$268,991,933</b>	<b>3.32%</b>

<sup>1</sup> The FY 2015 Actuals reflect audit adjustments as included in the FY 2015 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2016 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2015 Audit Package - Attachment VI for further details.

<sup>2</sup> The FY 2016 Revised Budget Plan reflects changes included in the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the FY 2016 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2017 Advertised Budget Plan to present the most current information at that time.

<sup>3</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2016 THIRD QUARTER EXPENDITURES BY FUND  
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2015 Actual <sup>1</sup>	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan <sup>1</sup>	FY 2016 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>						
<b>Special Revenue Funds</b>						
83000 Alcohol Safety Action Program	\$1,748,070	\$1,944,513	\$1,944,513	\$1,944,513	\$0	0.00%
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>						
<b>Agency Funds</b>						
10031 Northern Virginia Regional Identification System	\$17,605	\$18,799	\$46,095	\$46,095	\$0	0.00%
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>						
<b>Other Housing Funds</b>						
81000 FCRHA General Operating	\$2,855,662	\$3,069,930	\$3,160,631	\$3,525,631	\$365,000	11.55%
81020 Non-County Appropriated Rehabilitation Loan	0	0	0	0	0	-
81030 FCRHA Revolving Development	265,969	0	431,760	431,760	0	0.00%
81050 FCRHA Private Financing	262,000	25,275	1,983,257	1,983,257	0	0.00%
81060 FCRHA Internal Service	3,356,064	3,723,351	4,172,500	4,172,500	0	0.00%
81100 Fairfax County Rental Program	4,284,699	4,703,892	4,880,252	4,880,252	0	0.00%
81200 Housing Partnerships	1,716,384	2,167,458	2,327,104	2,327,104	0	0.00%
81500 Housing Grants	256,444	0	258,251	258,251	0	0.00%
<b>Total Other Housing Funds</b>	<b>\$12,997,222</b>	<b>\$13,689,906</b>	<b>\$17,213,755</b>	<b>\$17,578,755</b>	<b>\$365,000</b>	<b>2.12%</b>
<b>Annual Contribution Contract</b>						
81510 Housing Choice Voucher Program	\$55,651,338	\$57,806,807	\$59,602,490	\$59,602,490	\$0	0.00%
81520 Public Housing Projects Under Management	9,620,513	10,544,111	11,047,733	11,047,733	0	0.00%
81530 Public Housing Projects Under Modernization	1,931,360	0	2,812,702	2,812,702	0	0.00%
<b>Total Annual Contribution Contract</b>	<b>\$67,203,211</b>	<b>\$68,350,918</b>	<b>\$73,462,925</b>	<b>\$73,462,925</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$80,200,433</b>	<b>\$82,040,824</b>	<b>\$90,676,680</b>	<b>\$91,041,680</b>	<b>\$365,000</b>	<b>0.40%</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>						
<b>Special Revenue Funds</b>						
80000 Park Revenue and Operating	\$42,633,271	\$44,969,446	\$45,063,640	\$45,063,640	\$0	0.00%
<b>Capital Projects Funds</b>						
80300 Park Improvement	\$5,545,560	\$0	\$19,063,460	\$19,063,460	\$0	0.00%
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$48,178,831</b>	<b>\$44,969,446</b>	<b>\$64,127,100</b>	<b>\$64,127,100</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$130,144,939</b>	<b>\$128,973,582</b>	<b>\$156,794,388</b>	<b>\$157,159,388</b>	<b>\$365,000</b>	<b>0.23%</b>

<sup>1</sup>The FY 2015 Actuals reflect audit adjustments as included in the FY 2015 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2016 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2016 Audit Package - Attachment VI for further details.

**FY 2016 Third Quarter Review**  
**Attachment II – General Fund Receipts / Transfers In**

**SUMMARY OF GENERAL FUND REVENUE  
AND TRANSFERS IN**

Category	FY 2015 Actual	FY 2016 Revised Budget Plan as of FY 2015 Carryover	FY 2016 Fall Estimate <sup>1</sup>	FY 2016 Third Quarter Budget Estimate	Change from the FY 2016 Fall Estimate	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes -						
Current & Delinquent	\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,434,215,819	\$0	0.00%
Personal Property Taxes -						
Current & Delinquent <sup>2</sup>	581,606,165	580,703,367	587,511,521	587,511,521	0	0.00%
Other Local Taxes	506,567,278	495,137,332	504,309,764	504,309,764	0	0.00%
Permits, Fees and Regulatory Licenses	45,545,990	45,572,818	46,549,359	46,549,359	0	0.00%
Fines and Forfeitures	13,115,761	13,348,086	12,443,009	12,443,009	0	0.00%
Revenue from Use of Money/Property	15,118,488	21,003,774	21,116,191	21,116,191	0	0.00%
Charges for Services	72,911,452	75,843,574	74,937,994	74,937,994	0	0.00%
Revenue from the Commonwealth and Federal Government <sup>2</sup>	125,754,953	128,394,513	127,238,326	127,181,047	(57,279)	-0.05%
Recovered Costs/ Other Revenue	20,126,106	18,344,374	16,704,535	16,713,329	8,794	0.05%
<b>Total Revenue</b>	<b>\$3,737,863,723</b>	<b>\$3,812,563,657</b>	<b>\$3,825,026,518</b>	<b>\$3,824,978,033</b>	<b>(\$48,485)</b>	<b>0.00%</b>
Transfers In	12,148,516	9,828,217	9,828,217	9,828,217	0	0.00%
<b>Total Receipts</b>	<b>\$3,750,012,239</b>	<b>\$3,822,391,874</b>	<b>\$3,834,854,735</b>	<b>\$3,834,806,250</b>	<b>(\$48,485)</b>	<b>0.00%</b>

<sup>1</sup> FY 2016 revenue estimates were increased a net \$12.5 million as part of a fall 2015 review of revenues. Explanations of these changes can be found in the following narrative.

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

Total receipts, including Transfers In, are estimated at \$3,834,806,250 and reflect a net decrease of \$48,485 from the FY 2016 fall estimate. This decrease is primarily the result of lower Revenue from the Commonwealth and Federal Government associated with expenditure adjustments in public assistance programs. As noted in the FY 2017 Advertised Budget Plan, FY 2016 revenue estimates were increased a net \$12.5 million as part of a fall 2015 revenue review prior to Third Quarter during the development of the FY 2017 budget. These adjustments were based on actual FY 2015 receipts and collections through the first several months of FY 2016. Revenue changes made during the fall revenue review are discussed throughout this Attachment. Any impact to FY 2017 revenue estimates from these FY 2016 adjustments is already included in the FY 2017 Advertised Budget Plan.

Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates included in this Attachment. It should be noted that little information is available concerning Business, Professional, and Occupational License (BPOL) Taxes, since filings and payments are not due until March 1, with additional time required to process returns. In

addition, revenue from the Bank Franchise Tax is not received until late May or early June so there is no information currently available to help estimate FY 2016 receipts. All revenue categories are closely monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2017 revenue adjustments will be included in the Add-On Review.

**PERSONAL PROPERTY TAX-CURRENT**

	<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Paid Locally</b>	\$356,873,845	\$357,057,083	\$363,144,490	\$363,144,490	\$0	0.0%
<b>Reimbursed by State</b>	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
<b>Total</b>	\$568,187,789	\$568,371,027	\$574,458,434	\$574,458,434	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Current Personal Property Taxes of \$574,458,434 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 Personal Property Tax estimate was increased \$6.1 million, or 1.1 percent, as a result of higher than projected vehicle and business levy. FY 2016 Personal Property Taxes are expected to be 1.1 percent higher than FY 2015 receipts.

**PERSONAL PROPERTY TAX-DELINQUENT**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$13,418,376	\$12,332,340	\$13,053,087	\$13,053,087	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Personal Property Delinquent Taxes of \$13,053,087 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 estimate was increased \$0.7 million based on current receipts and account receivable balances.

**LOCAL SALES TAX**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$176,374,517	\$175,815,535	\$179,020,134	\$179,020,134	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Sales Tax of \$179,020,134 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 estimate for Sales Tax receipts was increased \$3.2 million based on collection trends. FY 2016 Sales Tax receipts through February, representing retail sales through December, are up 3.5 percent; however, this rate is considered to be artificially high due to \$2.2 million in taxes received by the County in December from prior years from a state audit. As a result, no change in the FY 2016 Sales Tax estimate is being made during the Third Quarter Review. The FY 2016 Sales Tax estimate of \$179.0 million represents an increase of 1.5 percent over FY 2015 actual receipts.

**BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$152,533,993	\$146,818,108	\$152,533,993	\$152,533,993	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Business, Professional and Occupational License (BPOL) Taxes of \$152,533,993 represents no change from the FY 2016 fall estimate. Based on actual FY 2015 receipts and an econometric model using calendar year Sales Tax receipts and employment as predictors, the FY 2016 BPOL estimate was increased \$5.7 million during the fall 2015 revenue review to the same level received in FY 2015. BPOL receipts were essentially flat in FY 2015, increasing only 0.4 percent over FY 2014 due to anemic job growth. Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, little actual data is available at this time to help estimate FY 2016 receipts. Therefore, the FY 2016 BPOL estimate has not been adjusted further during the Third Quarter review.

**RECORDATION/DEED OF CONVEYANCE TAXES**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$30,257,610	\$24,861,788	\$28,689,513	\$28,689,513	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Deed of Conveyance and Recordation Taxes of \$28,689,513 represents no change from the FY 2016 fall estimate. Recordation and Deed of Conveyance Taxes are paid when homes are sold. Recordation taxes are also paid when homes are refinanced. Based on actual FY 2015 receipts and collection trends, the FY 2016 estimate for Recordation and Deed of Conveyance Taxes was increased \$3.8 million during the fall 2015 revenue review, reflecting a decrease of 5.2 percent from the FY 2015 level. FY 2015 receipts increased a strong 20.5 percent.

**CIGARETTE TAX**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$7,377,057	\$7,181,484	\$7,109,457	\$7,109,457	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Cigarette Tax of \$7,109,457 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 estimate was decreased \$0.1 million, reflecting a 3.6 percent decrease from FY 2015 based on collection trends. Cigarette Tax receipts fell for a third consecutive year in FY 2015, decreasing 5.8 percent after declining 6.0 percent in FY 2014 and 7.3 percent in FY 2013.

**TRANSIENT OCCUPANCY TAX**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$20,040,188	\$19,325,499	\$20,541,193	\$20,541,193	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for the Transient Occupancy Tax of \$20,541,193 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 estimate was increased \$1.2 million, reflecting a 2.5 percent increase over FY 2015 based on collection trends, as well as data on room rates and occupancy rates.

**COMMUNICATIONS SALES AND USE TAX**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$20,816,708	\$21,882,460	\$16,705,277	\$16,705,277	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for the Communication Sales and Use Tax of \$16,705,277 represents no change from the FY 2016 fall estimate. Based on actual receipts during FY 2015 and collection trends, the FY 2016 estimate was reduced \$5.2 million as part of the fall 2015 revenue review.

**PERMITS, FEES AND REGULATORY LICENSES**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$45,545,990	\$45,572,818	\$46,549,359	\$46,549,359	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Permits, Fees and Regulatory Licenses of \$46,549,359 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the Land Development Services (LDS) revenue estimate was increased \$0.8 million to \$34.8 million based on year-to-date collections. In addition, various other permits and fees were reviewed and, based on actual receipts during FY 2015 and year-to-date collections in FY 2016, were increased a net \$0.2 million.

**FINES AND FORFEITURES**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$13,115,761	\$13,348,086	\$12,443,009	\$12,443,009	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Fines and Forfeitures of \$12,443,009 represents no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 estimate was

reduced a net \$0.9 million. The decrease is primarily due to lower than projected Parking Violations revenue based on actual receipts during FY 2015 and collection trends in FY 2016.

**CHARGES FOR SERVICES**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$72,911,452	\$75,843,574	\$74,937,994	\$74,937,994	\$0	0.0%

The *FY 2016 Third Quarter Review* estimate for Charges for Services of \$74,937,994 reflects no change from the FY 2016 fall estimate. During the fall 2015 revenue review, the FY 2016 Charges for Services estimate was decreased a net \$0.9 million primarily due to projected decreases of \$0.4 million in Police Reimbursement revenue and \$0.4 million in Recreation Classes revenue. The projected decrease was based on prior year actual receipts and collection trends.

**RECOVERED COSTS / OTHER REVENUE**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Third Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$20,126,106	\$18,344,374	\$16,704,535	\$16,713,329	\$8,794	0.1%

The *FY 2016 Third Quarter Review* estimate for Recovered Costs/Other Revenue of \$16,713,329 reflects an increase of \$8,794 over the FY 2015 fall estimate and is associated with an expenditure adjustment. More information about the adjustment can be found in the Administrative Adjustments Section of this document.

The District of Columbia chose not to continue its agreement with the County to utilize 11 beds of available space at the County’s Juvenile Detention Center for DC youth awaiting placement in a treatment facility or group home. As a result, during the fall 2015 review the FY 2016 estimate for Recovered Costs/Other Revenue was reduced a net \$1.6 million. Revenue from the program was received for three months in FY 2016.

**REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT<sup>1</sup>**

<b>FY 2015 Actual</b>	<b>FY 2016 Revised as of FY 2015 Carryover</b>	<b>FY 2016 Fall Estimate</b>	<b>FY 2016 Thrd Quarter Estimate</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$125,754,953	\$128,394,513	\$127,238,326	\$127,181,047	(\$57,279)	0.0%

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

The *FY 2016 Third Quarter Review* estimate for Revenue from the Commonwealth and Federal Government of \$127,181,047 reflects a net decrease of \$57,279 from the FY 2016 fall estimate. The decrease is associated with expenditure adjustments. More information about these adjustments can be

found in the Administrative Adjustments Section of this document.

During the fall 2015 review, the Sheriff's Office salary reimbursement from the Commonwealth was decreased \$0.5 million based on actual FY 2015 experience and FY 2016 year-to-date collections. In addition, the state reimbursement for the County's Health Department was decreased \$0.7 million based on the final approved amount in the Commonwealth's budget.

**FY 2016 Third Quarter Review**  
**Attachment III – Other Funds Detail**

## OTHER FUNDS DETAIL

### APPROPRIATED FUNDS

#### *General Fund Group*

**Fund 10040, Information Technology**
**\$247,000**

FY 2016 expenditures are required to increase \$247,000 to cover requirements associated with the Court Automated Records System project. This entire amount is offset by the appropriation of \$247,000 in State Technology Trust Fund revenue. In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Imaging and Workflow – Office for Children (OFC) (2G70-009-000)	(\$342,000)	Reallocations of \$167,000 to IT-000025 and \$175,000 to IT-000027 as this project has sufficient funds to support remaining anticipated requirements within the remaining balance.
Health Management Information System (HMIS) Interface (2G70-013-000)	(33,968)	Reallocation to IT-000025 as this project has been completed.
Circuit Court – Court Automated Records System (2G70-022-000)	247,000	Increase reflects the appropriation of State Technology Trust Fund revenue to support Circuit County technology modernization and enhancement projects.
Fairfax-Falls Church Community Services Board Initiatives (2G70-027-000)	(361,948)	Reallocation to IT-000026 as this project has been completed.
Human Services Data Repository (3G70-077-000)	(400,000)	Reallocation to IT-000025 as this project has been completed.
Integrated Human Services Technology Project (IT-000025)	600,968	The increase reflects reallocations from projects 2G70-009-000, which has a sufficient balance to support this transfer, and 2G70-013-000 and 3G70-077-000 as those projects have been completed. This funding will support consulting services and the acquisition of software licenses for the Technology Roadmap for design, development and deployment of an Integrated Human Services system.

## OTHER FUNDS DETAIL

Diversion First Interoperability Project (IT-000026)	361,948	The increase reflects a reallocation from project 2G70-027-000 as that project has been completed. This funding will support the development of an interoperable data solution that spans diverse organizational systems in order to track and monitor individuals, develop aggregated reporting mechanisms, and develop quality improvement approaches to improve outcomes associated with the Diversion First Initiative. This initiative has an overall goal of diverting people who have mental illness and who have committed low-level offenses or criminal activities to treatment instead of incarceration.
Human Services Electronic Health Record System (IT-000027)	175,000	The increase reflects a reallocation from project 2G70-009-000 which has a sufficient balance to support this transfer. This funding will support initial efforts associated with a multi-phase project to acquire an integrated electronic health system to serve Fairfax County residents.
<b>Total</b>	<b>\$247,000</b>	

### *Debt Service*

**Fund 20000, Consolidated Debt Service** **(\$4,491,652)**

FY 2016 expenditures are recommended to decrease by a net \$4,491,652 due to \$4,524,735 of savings associated with the County's General Obligation Public Improvement Refunding Bonds Series 2015B, 2015C and 2016A, which is partially offset by an audit adjustment of \$33,083.

Following the financial policies adopted by the Board of Supervisors, one of the mechanisms to achieve higher reserve levels is to allocate savings from County bond refundings. Accordingly, a transfer of \$4,524,735 from Fund 20000, Consolidated Debt Service, to Fund 10010, Revenue Stabilization, reflects the allocation of savings from the County's General Obligation Public Improvement Refunding Bonds Series 2015B, 2015C and 2016A.

As a result of the actions noted above, the FY 2016 ending balance remains unchanged from the *FY 2016 Revised Budget Plan* amount of \$0.

## OTHER FUNDS DETAIL

### *Capital Project Funds*

**Fund 30010, General Construction and Contributions** **\$21,703,511**

FY 2016 expenditures are recommended to increase by \$21,703,511, including \$46,688 in revenue received in FY 2016 associated with developer contributions for streetlights, \$17,725,000 in anticipated EDA bonds to support the redevelopment of the Lewinsville senior housing and human services facility, \$1,000,000 to allocate funding of \$100,000 to each of the magisterial districts for Board members to fund minor capital repairs, streetlights, and/or walkways, and \$2,931,823 to account for the allocation of funds from the Capital Sinking Reserve Fund. The Capital Sinking Reserve Fund was established as a direct result of the Infrastructure Financing Committee (IFC) and has accumulated over the last two years based on the approval of funding at both the *FY 2014 Carryover Review* and the *FY 2015 Carryover Review*. Staff has developed a recommendation for the allocation of the Capital Sinking Reserve Fund based on the percentage of each maintenance program as it relates to the total County annual requirements. Total County requirements as presented to the IFC were estimated at \$48 million annually, and included infrastructure replacement and upgrades associated with County and Parks facilities, trails, sidewalks, County-owned roads, and revitalization maintenance efforts. The Capital Sinking Reserve Fund now totals \$8,376,639 and is recommended to be allocated as part of the *FY 2016 Third Quarter Review*. It is anticipated that the allocation proposed in the *FY 2016 Third Quarter Review* would be implemented at each Carryover Review based on the percentage allocation applied herein, which includes 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained Roads and Service Drives, and 5 percent for revitalization maintenance. In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bailey's Shelter (HS-000013)	\$1,000,000	Increase necessary to fully fund a temporary structure and the lease requirements associated with the Bailey's Shelter. A temporary shelter is required based on the projected Spring 2017 start of the Southeast Quadrant redevelopment project. The site selection process is underway for temporary modular units associated with the interim relocation. The temporary shelter is estimated to cost \$2.1 million including the costs associated with a three-year land lease and modular facilities. Funding in the amount of \$1.1 million is available in the Bailey's Shelter project, leaving an amount of \$1.0 million required in FY 2016.
Capital Projects – At Large (ST-000013)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.

## OTHER FUNDS DETAIL

Capital Projects – Braddock District (ST-000004)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Dranesville District (ST-000005)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Hunter Mill District (ST-000006)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Lee District (ST-000007)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Mason District (ST-000008)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.

## OTHER FUNDS DETAIL

Capital Projects – Mt. Vernon District (ST-000009)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Providence District (ST-000010)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Springfield District (ST-000011)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.
Capital Projects – Sully District (ST-000012)	100,000	Increase necessary to allocate funds to address unfunded capital needs, including minor repairs, streetlights, and/or walkways. Funding of \$100,000 is provided for each District and the Chairman. Board members can fund or leverage grant funding to support capital projects within their District. It is anticipated that this funding mechanism for capital projects will be considered annually.

## OTHER FUNDS DETAIL

Capital Sinking Fund for County Roads/Service Drives (2G25-105-000)	837,663	Increase necessary to account for the allocation of funds from the Capital Sinking Reserve Fund. This allocation is based on the percent of each program area as it relates to the total annual maintenance requirements presented to the IFC. An increase of \$837,663 is associated with the 10 percent allocation of the current sinking fund balance for County maintained Roads and Service Drives. This funding will support the first year of a 5-year program to address the reinvestment funding requirement for the roadways with the most hazardous conditions, as identified in the 2015 Rinker Study.
Capital Sinking Fund for Parks (2G51-042-000)	1,675,328	Increase necessary to account for the allocation of funds from the Capital Sinking Reserve Fund. This allocation is based on the percent of each program area as it relates to the total annual maintenance requirements presented to the IFC. An increase of \$1,675,328 is associated with the 20 percent allocation of the current sinking fund balance for Park maintenance.
Capital Sinking Fund for Revitalization (2G25-107-000)	418,832	Increase necessary to account for the allocation of funds from the Capital Sinking Reserve Fund. The allocation is based on the percent of each program area as it relates to the total annual maintenance requirements presented to the IFC. An increase of \$418,832 is associated with the 5 percent allocation of the current sinking fund balance for revitalization maintenance.
Contingency – General Fund (2G25-091-000)	450,000	Increase based on project reallocations as noted herein.
East County Human Services Center (HS-000004)	850,000	Increase necessary to advance this project through the design development phase. The East County Human Services Center is proposed to be located on the current Bailey's Shelter site and the adjacent private property. EDA bond financing is anticipated to fund additional design and construction requirements.

## OTHER FUNDS DETAIL

Lewinsville Redevelopment (HS-000011)	17,725,000	Increase necessary to support the redevelopment of the Lewinsville senior housing and human services facility. The planned project includes the demolition of the current facility and construction of two buildings, which will provide: 82 units of "Independent Living" housing for the elderly; space for the Health Department's Adult Day Care facility; two child day care centers; and expansion of the existing Senior Center programs operated by the Department of Neighborhood and Community Services. This project is being developed through a solicited Public Private Educational Facilities Infrastructure Act (PPEA) that was issued by the County. Funding will be supported by EDA bonds.
Merrifield Human Services Center (HS-000005)	(1,850,000)	Decrease based on the reallocation of available project balances to advance the East County Human Services Center project through the design development phase and to fully fund the temporary structure associated with the Bailey's Shelter. Funding is available based on the positive construction environment and the completion of the Merrifield Human Services Center.
Minor Street Light Upgrades (2G25-026-000)	46,688	Increase necessary to appropriate revenue received in FY 2016 associated with developer contributions for streetlights. This project provides minor upgrades to existing streetlights that do not meet current VDOT illumination standards for roadways.
Providence Comm. Center Furnishings/Equip. (CC-000011)	(450,000)	Decrease based on project completion. Developer contributions were received in FY 2015 to support furnishings and equipment at the new Providence Community Center. The Center is now operational and all equipment has been purchased. Funding of \$450,000 is available to be reallocated to Contingency.
<b>Total</b>	<b>\$21,703,511</b>	

## OTHER FUNDS DETAIL

**Fund 30020, Infrastructure Replacement and Upgrades** **(\$3,769,486)**

FY 2016 expenditures are recommended to decrease \$3,769,486 to account for the allocation of funds from the Capital Sinking Reserve Fund. The Capital Sinking Reserve Fund was established as a direct result of the Infrastructure Financing Committee (IFC) and has accumulated over the last two years based on the approval of funding at both the *FY 2014 Carryover Review* and the *FY 2015 Carryover Review*. Staff has developed a recommendation for the allocation of the Capital Sinking Reserve Fund based on the percentage of each maintenance program as it relates to the total County annual requirements. Total County requirements as presented to the IFC were estimated at \$48 million annually, and included infrastructure replacement and upgrades associated with County and Parks facilities, trails, sidewalks, County-owned roads, and revitalization maintenance efforts. The Capital Sinking Reserve Fund now totals \$8,376,639 and is recommended to be allocated as part of the *FY 2016 Third Quarter Review*. It is anticipated that the allocation proposed in the *FY 2016 Third Quarter Review* would be implemented at each Carryover Review based on the percentage allocation applied herein, which includes 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained Roads and Service Drives, and 5 percent for revitalization maintenance. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Infrastructure Sinking Reserve Fund (2G08-018-000)	(\$3,769,486)	Decrease necessary to account for the allocation of funds from the Capital Sinking Reserve Fund. This allocation is based on the percent of each program area as it relates to the total annual maintenance requirements presented to the IFC. This adjustment includes an amount of \$837,663 for walkways, \$837,663 for County maintained Roads and Service Drives, \$1,675,328 for Park maintenance, and \$418,832 for revitalization area maintenance. The remaining balance of \$4,607,153 will remain in this project and represents the 55 percent allocation for FMD maintenance projects.
<b>Total</b>	<b>(\$3,769,486)</b>	

## OTHER FUNDS DETAIL

**Fund 30040, Contributed Roadway Improvements**
**\$2,552,755**

FY 2016 expenditures are recommended to increase \$2,552,755 due to the appropriation of revenues received in FY 2016 associated with Tysons Grid of Streets projects and the Jones Branch Connector. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Tysons Grid of Streets Developer Contributions (2G40-057-000)	\$1,294,947	Increase necessary to appropriate developer contribution revenues received in FY 2016 to support construction of the Route 7 and Route 123 Plaza roundabout.
Tysons-Wide Developer Contributions (2G40-058-000)	1,257,808	Increase necessary to appropriate developer contribution revenues received in FY 2016 to support construction of the Jones Branch Connector.
<b>Total</b>	<b>\$2,552,755</b>	

**Fund 30050, Transportation Improvements**
**\$0**

FY 2016 expenditures remain unchanged; however, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency - Bonds (5G25-027-000)	(\$1,634,441)	Decrease necessary based on the adjustments noted herein.
Jefferson Manor Improvements - Phase IIIA (2G25-097-000)	1,675,000	Increase necessary due to higher than anticipated construction and design costs. Extensive reconstruction of retaining walls, driveways and fences has been required and has increased estimated costs to complete the project.
Pedestrian Improvements – Bond Funded (ST-000021)	1,000,000	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, 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 stormwater management regulations, and other construction related costs.

## OTHER FUNDS DETAIL

Roadway Improvements - Stringfellow Road (5G25-051-000)	(1,000,000)	Decrease due to project completion.
Spring Hill Road (5G25-034-000)	(90,559)	Decrease due to project completion.
Wiehle Avenue (5G25-028-000)	50,000	Increase necessary to address minor punch list items that must be completed before the roadway can be accepted into the VDOT Roadway system.
<b>Total</b>	<b>\$0</b>	

### Fund 30060, Pedestrian Walkway Improvements \$837,663

FY 2016 expenditures are recommended to increase by \$837,663 to account for the allocation of funds from the Capital Sinking Reserve Fund. The Capital Sinking Reserve Fund was established as a direct result of the Infrastructure Financing Committee (IFC) and has accumulated over the last two years based on the approval of funding at both the *FY 2014 Carryover Review* and the *FY 2015 Carryover Review*. Staff has developed a recommendation for the allocation of the Capital Sinking Reserve Fund based on the percentage of each maintenance program as it relates to the total County annual requirements. Total County requirements as presented to the IFC were estimated at \$48 million annually, and included infrastructure replacement and upgrades associated with County and Parks facilities, trails, sidewalks, County-owned roads, and revitalization maintenance efforts. The Capital Sinking Reserve Fund now totals \$8,376,639 and is recommended to be allocated as part of the *FY 2016 Third Quarter Review*. It is anticipated that the allocation proposed in the *FY 2016 Third Quarter Review* would be implemented at each Carryover Review based on the percentage allocation applied herein, which includes 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained Roads and Service Drives, and 5 percent for revitalization maintenance. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Capital Sinking Fund for Walkways (2G25-106-000)	\$837,663	Increase necessary to account for the allocation of funds from the Capital Sinking Reserve Fund. This allocation is based on the percent of each program area as it relates to the total annual maintenance requirements presented to the IFC. An increase of \$837,663 is associated with the 10 percent allocation of the current sinking fund balance for Walkways. This funding will support the first year of a 3-year program to address the reinvestment funding requirement for ten miles of walkways in the poorest condition, as identified in the 2013 Rinker Study.
<b>Total</b>	<b>\$837,663</b>	

## OTHER FUNDS DETAIL

**Fund 30070, Public Safety Construction**
**\$151,010,000**

FY 2016 expenditures are recommended to increase \$151,010,000, including \$10,000 due to the appropriation of proffer revenue received in FY 2016 associated with the Fire Department's Emergency Vehicle Preemptive Program and \$151,000,000 due to the appropriation of bond funds approved as part of the fall 2015 Public Safety Bond Referendum. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bailey's Crossroads Fire Station-2012 (FS-000002)	(\$75,000)	Decrease due to project completion. This funding will support Fire Department training facilities, specifically the zoning documents required to locate the Fairfax County Urban Search and Rescue (USAR) on the former Lorton Youth Correctional Facility.
Contingency-General Fund (2G25-096-000)	(1,500,000)	Decrease based on project reallocations as noted below.
Edsall Road Fire Station (FS-000017)	10,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for the design and construction of a renovated/expanded or replacement 4-bay fire station. Edsall Fire Station was constructed in 1974 and requires upgrades to building systems and infrastructure that are well beyond the end of their life cycle. In addition, the station's 2 ½ apparatus bays are undersized, female living facilities are inadequate, and space is needed to conduct field operations, management and support functions.

## OTHER FUNDS DETAIL

Emergency Vehicle Operations and K9 Center (PS-000012)	10,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a replacement of the existing Emergency Vehicle Operations Center (EVOC) and K9 Training facility. These two facilities are located on the same site and training space is housed in two double-wide trailers. Approximately 1,300 county police officers as well as new recruits are trained at the facility. The EVOC was built as a temporary structure in 1995 and suffers from inadequate building support systems, pipes that consistently freeze in the winter months, pest infestation and insufficient space for training and vehicle maintenance. The current K9 facility is a small shed with very limited capabilities or space. A new building will house both the EVOC and the K9 sections.
Fire and Rescue Training Facilities (2G25-108-000)	1,575,000	Increase necessary to support Fire and Rescue Training Facilities. An amount of \$75,000 is necessary to support the zoning documents required to locate the Fairfax County Urban Search and Rescue (USAR) on the former Lorton Youth Correctional Facility. Drawings, field surveys and other documents are required as part of the zoning submission. In addition, an increase in the amount of \$1,500,000 will support the repaving of the vacant parking lot on the Upper Occoquan Sewer Authority (UOSA) property currently being used by Fire and Rescue personnel as a driver's training track. The Fire and Rescue Department has been using the UOSA lot as a training course to teach low speed defensive driving maneuvers and fundamentals. The current track has asphalt pavement that is deeply rutted and severely cracked due to heavy usage by the extremely large fire and rescue vehicles. Repaving of the existing track is required to allow the training track to remain operational. The Fire and Rescue Department will implement an MOU with UOSA in order to ensure long term use of the track following the repairs.

## OTHER FUNDS DETAIL

Franconia Police Station (PS-000013)	23,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a renovation/expansion or replacement of this facility, which currently supports 130 officers and 30 non-sworn personnel serving approximately 51 square miles of the County. The facility was built in 1992 and houses the Lee District Supervisor's Office and the Franconia Museum. The building systems have reached the end of their useful life and the facility currently lacks adequate interviews rooms, property evidence rooms, locker rooms, an exercise room, office space and parking is limited to support the specialty units conducting operations within the District.
Merrifield Fire Station (FS-000013)	8,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for the renovation/expansion of the existing station, which was constructed in 1979. Renovations are needed to replace building systems and infrastructure that has outlived their life expectancy and to renovate/expand space vacated by the Providence District Supervisor's office, now located at the Providence Community Center. The existing station lacks sufficient living accommodations for female personnel, a workout facility to maintain physical fitness and space for operations support functions.
Penn Daw Fire Station (FS-000015)	10,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a renovated/expanded or replacement fire station. The Penn Daw Fire Station was constructed in 1967 as a volunteer station and is one of the oldest and busiest in the County. The station's apparatus bays are outdated and undersized with very low ceilings and are unable to house a Tiller truck. Tiller trucks are strategically placed in densely populated areas of the County. This station lacks adequate living quarters for female personnel and requires replacement of building systems that have far exceeded their intended life cycles.

## OTHER FUNDS DETAIL

Police Heliport (PS-000010)	13,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a new or renovated Heliport. The current facility was constructed in 1984 and no longer meets the needs of the specialized staff and equipment assigned to the 24/7 facility. The flight officers, pilots, paramedics and maintenance crews perform more than 150 helicopter missions per month and more than 80 medical evacuations per year. The existing helicopter equipment, locker, storage and training spaces are insufficient to meet current operational needs. The facility was constructed to house two small helicopters; however, the current twin engine helicopters require larger hangars.
Police Tactical Operations (PS-000011)	24,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for the renovation of the existing old elementary school that houses the Operations Support Bureau (OSB), including the Traffic Division and Special Operations Division (SWAT, K9, bomb squad). Office space, training rooms and secure storage for specialty equipment is inadequate. A renovated and expanded facility will provide the necessary space to support 24/7 operations throughout the County.
Reston Fire Station (FS-000014)	13,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a replacement facility that will address outdated infrastructure and critical operational space deficiencies. The existing 2 ½ bay station lacks sufficient space for existing equipment, operational support functions, adequate female living space and a workout facility to maintain physical fitness.

## OTHER FUNDS DETAIL

South County Police Station/Animal Shelter (PS-000009)	30,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a new Police Station with Animal Services in the southern portion of the County. Currently the Franconia and West Springfield District Police Stations service the business and residential areas in central and southern areas of Fairfax County. This additional Police Station will allow the department to organize smaller patrol areas and decrease response times throughout the County. The station will also house a second Animal Shelter. Currently one Animal Shelter supports an estimated 5,500 companion animals and 2,000 wildlife animals each year. Animals in the South County area must be transported long distances to the current shelter.
Traffic Light Preemptive Devices (PS-000008)	10,000	Increase necessary to appropriate proffer revenue received in FY 2016 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 safety for firefighters, residents, and visitors in Fairfax County.
Woodlawn Fire Station (FS-000016)	10,000,000	Increase necessary to appropriate bond funds approved as part of the fall 2015 Public Safety Bond Referendum. Funding will provide for a renovated/expanded or replacement fire station. The Woodlawn Fire Station was constructed in 1970 and has undersized apparatus bays, inadequate female living quarters, no space for operations management and very limited parking. Building systems and infrastructure are well beyond their intended life cycle, and there is currently inadequate office space and workout space.
<b>Total</b>	<b>\$151,010,000</b>	

## OTHER FUNDS DETAIL

**Fund 30300, The Penny for Affordable Housing Fund**
**\$0**

FY 2016 expenditures remain unchanged. However, the following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Affordable/Workforce Housing (2H38-072-000)	(\$79,138)	Decrease necessary due to a reallocation to Project 2H38-181-000, Matching Grants to Non-Profits, to be applied toward partial costs of construction and operations of the newly relocated The Lamb Center.
Housing Blueprint Project (2H38-180-000)	(2,500,000)	Decrease necessary due to a reallocation to Project 2H38-150-000, Wedgewood Renovation, to address extensive structural, civil, mechanical, and engineering repairs and rehabilitation needed at the property.
Matching Grants to Non-Profits (2H38-181-000)	79,138	Increase due to a reallocation of \$79,138 from Project 2H38-072-000, Affordable/Workforce Housing, to be applied toward partial costs of construction and operations of the newly relocated The Lamb Center.
Wedgewood Renovation (2H38-150-000)	2,500,000	Increase due to a reallocation of \$2,500,000 from Project 2H38-180-000, Housing Blueprint Project, to address extensive structural, civil, mechanical, and engineering repairs and rehabilitation needed at the property.
<b>Total</b>	<b>\$0</b>	

## OTHER FUNDS DETAIL

### *Special Revenue Funds*

**Fund 40000, County Transit Systems** **(\$1,140,000)**

FY 2016 expenditures are required to decrease \$1,140,000, or 1 percent, from the *FY 2016 Revised Budget Plan* total of \$115,153,266 to reflect savings based on lower than anticipated fuel prices in FY 2016.

FY 2016 revenues remain unchanged from the *FY 2016 Revised Budget Plan* total of \$33,204,367.

The Transfer In to the General Fund is required to decrease \$1,140,000 due to the fuel savings.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$125,000, the same as the *FY 2016 Revised Budget Plan*. This amount will be held in reserve for the Bus Shelter Program, resulting in an ending balance of \$0.

**Fund 40010, County and Regional Transportation Projects** **(\$10,000,000)**

FY 2016 expenditures are recommended to decrease \$10,000,000 due to the transfer of Northern Virginia Transportation Authority (NVTA) 70% revenue and expenses for the Fairfax County Parkway widening project to the Virginia Department of Transportation (VDOT). In addition, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Construction Reserve (2G40-001-000)	\$440,497	Increase necessary based on the adjustments noted herein.
Construction Reserve NVTA 30% (2G40-107-000)	(1,212,993)	Decrease necessary based on the adjustments noted herein.
Fairfax County Parkway Improvements NVTA 70% (2G40-098-000)	(10,000,000)	Decrease due to transfer of revenues and expenses for this project to VDOT. VDOT will implement the project and be reimbursed directly by NVTA.
Herndon Metrorail Access Mgmt. Study (2G40-065-000)	(72,957)	Decrease due to project completion.
Herndon NVTA 30% Capital (2G40-105-000)	545,695	Increase due to town reimbursement request for transportation expenses per the NVTA 30% agreement.
Springfield CBD Park-N-Ride Lot (TF-000022)	(247,500)	Decrease due to project completion.
Vienna NVTA 30% Capital (2G40-106-000)	667,298	Increase due to town reimbursement request for transportation expenses per the NVTA 30% agreement.

## OTHER FUNDS DETAIL

Wiehle Study – Dulles Corridor Bike/Ped Access (2G40-056-000)	(120,040)	Decrease due to project completion.
<b>Total</b>	<b>(\$10,000,000)</b>	

**Fund 40040, Fairfax-Falls Church Community Services Board (CSB) (\$45,000)**

FY 2016 expenditures are required to decrease \$45,000 or less than 0.1 percent from the *FY 2016 Revised Budget Plan* total of \$159,414,688 to reflect savings based on lower than anticipated fuel prices in FY 2016.

FY 2016 revenues remain unchanged from the *FY 2016 Revised Budget Plan* total of \$36,549,258.

The Transfer In to the General Fund is required to decrease \$45,000 due to the fuel savings.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$4,834,935, the same as the *FY 2016 Revised Budget Plan*. Of this amount, \$1,500,000 will continue to be held in reserve for the Infant and Toddler Connection program and \$1,600,000 will continue to be held in reserve for the ID Employment and Day program, resulting in an unreserved ending balance of \$1,734,935.

**Fund 40150, Refuse Disposal \$1,077,000**

FY 2016 expenditures are recommended to increase \$1,077,000 due to an allocation from fund balance. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
I-66 Permit and Receiving Center Renovation (SW-000011)	\$1,077,000	Increase necessary to fund higher than anticipated construction costs associated with the I-66 Permit and Receiving Center Renovation project. Funding will support the installation of a new HVAC system, renovations to bathroom facilities and conference areas, modifications to the existing scale house and other related modifications to meet present needs and building codes. It is anticipated that the project will go out for bid in June 2016.
<b>Total</b>	<b>\$1,077,000</b>	

## OTHER FUNDS DETAIL

**Fund 40170, I-95 Refuse Disposal**
**\$300,000**

FY 2016 expenditures are recommended to increase \$300,000 due to an allocation from fund balance. The following adjustment is required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
I-95 Landfill Lot B Redesign (SW-000020)	\$300,000	Increase necessary to fund the design, construction, reconstruction and retrofit of the I-95 landfill's existing Lot B area which is used for various residential solid waste drop-off activities. The area currently handles recyclables, solid waste, mulch/yard waste, household hazardous waste, white goods, and also encompasses other site activities such as vehicle fueling, washing, and maintenance. The initial goal of this project effort is to expand the paved area and re-arrange activities to allow for safer unloading and loading activities. A longer-term future goal is to implement a covered structure within Lot B to further improve conditions for residents, minimize operational nuisances such as contact stormwater and wind-blown dust and litter, and to provide for new waste processing equipment and methods (baler, sorting system, etc.) to maximize recycling revenue and diversion rates.
<b>Total</b>	<b>\$300,000</b>	

## OTHER FUNDS DETAIL

**Fund 40180, Tysons Service District**
**\$6,450,000**

FY 2016 expenditures are recommended to increase \$6,450,000 due to the allocation of Tysons Service District revenues for projects included in the Comprehensive Plan and Tysons Funding Plan. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Route 123 Widening (Old Courthouse to Route 7) (2G40-117-000)	\$2,250,000	Increase necessary to fund preliminary engineering and design work. On September 22, 2015, the Board of Supervisors approved the allocation of Tysons Service District revenues for this project, which is included in the Comprehensive Plan and Tysons Funding Plan.
Route 123 Widening (Route 7 to I-495) (2G40-116-000)	2,000,000	Increase necessary to fund preliminary engineering and design work. On September 22, 2015, the Board of Supervisors approved the allocation of Tysons Service District revenues for this project, which is included in the Comprehensive Plan and Tysons Funding Plan.
Route 7 Widening (Route 123 to I-495) (2G40-118-000)	2,200,000	Increase necessary to fund preliminary engineering and design work. On September 22, 2015, the Board of Supervisors approved the allocation of Tysons Service District revenues for this project, which is included in the Comprehensive Plan and Tysons Funding Plan.
<b>Total</b>	<b>\$6,450,000</b>	

## OTHER FUNDS DETAIL

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

FY 2016 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Rehabilitation of FCRHA Properties (2H38-068-000)	(\$1,078,807)	Decrease of \$1,078,807 due to a reallocation to Project 2H38-207-000, Wedgewood Renovation HTF to address extensive structural, civil, mechanical, and engineering repairs and rehabilitation needed at the property.
Senior/Disabled Housing/Homeless (2H38-192-000)	(200,000)	Decrease of \$200,000 due to a reallocation to Project 2H38-207-000, Wedgewood Renovation HTF to address extensive structural, civil, mechanical, and engineering repairs and rehabilitation needed at the property.
Wedgewood Renovation HTF (2H38-207-000)	1,278,807	Increase of \$1,278,807 due to reallocations from Project 2H38-068-000, Rehabilitation of FCRHA Properties, and Project 2H38-192-000, Senior/Disabled Housing/Homeless. Consistent with the Memorandum of Agreement establishing the Housing Trust Fund and requiring resources be only used on capital costs for acquisition, construction, rehabilitation, preservation, and adaptive use, the reallocation to Project 2H38-207-000, Wedgewood Renovation HTF, will fund necessary capital rehabilitation and preservation costs.
<b>Total</b>	<b>\$0</b>	

## OTHER FUNDS DETAIL

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### *Internal Service Funds*

**Fund 60000, County Insurance** **\$4,024,115**

FY 2016 expenditures are required to increase \$4,024,115 over the *FY 2016 Revised Budget Plan* total of \$58,944,451. This increase is based on updated estimates of potential 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 increase of \$4,024,115 will accommodate payments, including interest, which may be necessary in FY 2016.

The General Fund transfer to Fund 60000, County Insurance, is increased by \$2,541,000 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.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$79,500,931, a decrease of \$1,483,115, or 1.8 percent, from the *FY 2016 Revised Budget Plan* amount of \$80,984,046.

**Fund 60010, Department of Vehicle Services** **(\$9,484,349)**

FY 2016 expenditures are recommended to decrease \$9,484,349 based on lower than anticipated fuel expenditures. In FY 2016, the budget was developed using an unleaded price of \$2.62 per gallon and a diesel price of \$2.67 per gallon. Based on a review of year to date and projected prices, these estimates have been reduced to \$1.73 per gallon for unleaded and \$1.77 per gallon for diesel.

FY 2016 revenues are recommended to decrease by \$9,484,349 based on lower than anticipated fuel revenue. The Department of Vehicle Services recovers fuel related costs by billing user agencies. As a result, several agency budgets have been reduced to account for these savings. It is important to note that this action has resulted in one-time savings of \$4,000,000 in General Fund and General Fund Supported agencies and funds.

As a result of the actions noted above, the FY 2016 ending balance remains unchanged from the *FY 2016 Revised Budget Plan* amount of \$21,994,725.

## OTHER FUNDS DETAIL

### *Enterprise Funds*

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

There are no expenditures for this fund. However, FY 2016 Transfers Out are recommended to increase \$2,000,000, including an increase of \$500,000 to Fund 69020, Sewer Bond Parity Debt Service, in order to adjust for the impact of an FY 2015 audit adjustment, and an increase of \$1,500,000 to Fund 69310, Sewer Bond Construction, in order to support the completion of the backup power reliability improvement work at the Noman Cole Treatment Plant.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$93,167,998, a decrease of \$2,000,000.

**Fund 69300, Sewer Construction Improvements** **\$0**

FY 2016 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Alexandria WWTP Upgrades and Rehabilitation (WW-000021)	\$8,000,000	Increase necessary to support Fairfax County's share of facility improvements at the Alexandria Wastewater Treatment Plant to comply with nutrient discharge limits. The Alexandria Wastewater Treatment Plant operates under federal fiscal years; therefore, it is difficult to project County requirements in advance. In addition, construction at the plant has been accelerated to ensure regulatory compliance with stricter water quality requirements.
Blue Plains WWTP Upgrades and Rehabilitation (WW-000022)	9,500,000	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 Blue Plains Wastewater Treatment Plant operates under federal fiscal years; therefore, it is difficult to project County requirements in advance. In addition, construction at the Blue Plains plant has been accelerated to ensure regulatory compliance with stricter water quality requirements.
Dogue Creek Rehabilitation and Replacement (WW-000002)	(539,400)	Decrease due to project completion.
Fund Contingency (2G25-063-000)	(2,215,584)	Decrease based on adjustments noted herein.

## OTHER FUNDS DETAIL

Robert P. McMath Facility Improvements (WW-000004)	(1,000,000)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction for the project, this funding is available to support the Alexandria WWTP Upgrades and Rehabilitation project. Funding for the continuation of the Robert P. McMath Facility Improvements project will be available in FY 2017.
UOSA Treatment Plant Upgrades (WW-000025)	(13,745,016)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction upgrades at the UOSA Treatment Plant, this funding is available to support the County's share of facility improvements at the Blue Plains Wastewater Treatment Plant and at the Alexandria Wastewater Treatment Plant to comply with nutrient discharge limits. The final funding requirements for the UOSA Treatment Plant are not yet known and this project may need to be adjusted at the <i>FY 2016 Carryover Review</i> .
<b>Total</b>	<b>\$0</b>	

**Fund 69310, Sewer Bond Construction****\$1,500,000**

FY 2016 expenditures are recommended to increase by \$1,500,000 to support additional funding requirements at the Noman Cole Treatment Plant. The following adjustment is required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Noman Cole Treatment Plant Renovations (WW-000017)	\$1,500,000	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 the Backup Power Reliability Improvement project. This project has been delayed by various electrical failures. All failures have been remedied and this funding will support the project to completion. The project is scheduled to be completed by spring 2016.
<b>Total</b>	<b>\$1,500,000</b>	

## OTHER FUNDS DETAIL

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### *Agency & Trust Funds*

**Fund 73030, OPEB Trust** **\$4,350,000**

FY 2016 revenues and expenditures are required to increase \$4,350,000 over the *FY 2016 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.

The General Fund transfer to Fund 73030, OPEB Trust, is decreased by \$5,000,000 based on a net decrease in the Annual Required Contribution (ARC) that is primarily the result of the implementation of an Employer Group Waiver Plan (EGWP) for Medicare retiree prescription drug coverage. The EGWP is a standard Medicare Part D plan with enhanced coverage. By implementing an EGWP, the County is able to maximize prescription drug subsidies from the federal government and pharmaceutical manufacturers. This change has had a significant impact on the County's GASB 45 liability, as GASB accounting rules allow EGWP revenue to directly offset plan costs in the GASB valuation. It is anticipated that this reduced transfer level, when combined with contributions from other funds and the implicit subsidy contribution, will fully fund the FY 2016 ARC.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$240,424,069, a decrease of \$5,000,000, or 2.0 percent, from the *FY 2016 Revised Budget Plan* amount of \$245,424,069.

### NON-APPROPRIATED FUND

**Fund 81000, FCRHA General Operating** **\$365,000**

FY 2016 expenditures are recommended to increase \$365,000 or 11.5 percent over the *FY 2016 Revised Budget Plan* total of \$3,160,631 based on higher than anticipated expenditures. Based on Single Audit review and new grant guidance, overhead costs can only be charged to a housing grant fund based on a pre-approved Department of Housing and Urban Development (HUD) rate and through a HUD-approved allocation model. Until a rate or allocation model is approved, Fund 81000 is absorbing costs normally funded by the housing grant funds.

FY 2016 revenues are recommended to decrease by \$515,000 or 16.8 percent from the *FY 2016 Revised Budget Plan* total of \$3,069,930 due to lower than anticipated Program Income.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$14,226,114, a decrease of \$880,000 or 5.8 percent from the *FY 2016 Revised Budget Plan* amount of \$15,106,114.

**FY 2016 Third Quarter Review**  
**Attachment IV – Federal/State Grant Fund**

# FEDERAL/STATE GRANT FUND

## Attachment IV

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As part of the *FY 2016 Third Quarter Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$21,527,171 from \$235,263,385 to \$256,790,556. This increase represents funding adjustments to existing, supplemental, and new grant awards in the Department of Transportation, the Department of Family Services, the Office to Prevent and End Homelessness, the Police Department, the Fire and Rescue Department, and Emergency Preparedness. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses is decreased by \$1,414,493. This is due to a decrease of \$1,970,861 associated with the appropriation of Local Cash Match from the Reserve for Estimated Local Cash Match, offset by an increase of \$556,368 in Local Cash Match that was returned to the Reserve as the result of FY 2016 grant closeouts.

The total revenue level for Fund 50000 is increased by \$21,527,172 from \$191,392,885 to \$212,920,057. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the *FY 2016 Revised Budget Plan* total of \$5,408,464. The Reserve for Estimated Local Cash Match is decreased by \$1,414,493. This is due to new or revised grant awards in the Department of Family Services, Office to Prevent and End Homelessness, and the Fire and Rescue Department totaling \$1,970,861, offset by grant close outs totaling \$556,368.

An amount of \$690,116 reflects expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. Revenue and Local Cash Match associated with the closeouts total \$133,748 and \$556,368.

As a result of the above adjustments, the Fund 50000 fund balance is \$742,262, an increase of \$1 over the *FY 2016 Revised Budget Plan* total of \$742,261.

Consistent with Board policy effective September 1, 2004, the Department of Management and Budget approved grant awards administratively throughout the fiscal year that met specific guidelines. In general, grant funding was administratively accepted if it was anticipated and did not differ significantly from the total award and Local Cash Match amounts listed in the FY 2016 Adopted Budget Plan or if it was unanticipated and did not exceed \$100,000 (or a \$25,000 Local Cash Match). These awards are listed later in this attachment. Grant awards that were accepted by the Board of Supervisors via a Board Item are not included in this list.

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

# FEDERAL/STATE GRANT FUND

Attachment IV

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## GRANT CLOSE OUTS

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

### Department of Transportation

- 1400021-2015 - Marketing and Ridesharing Program
- 1400022-2015 - Employer Outreach Program
- 1400090-2015 - Fairfax Connector Transit Stores
- 1400136-2015 - Transportation Demand Management Plan

### Department of Family Services

- 1670008-2014 - Employment and Training
- 1670008-2015 - Employment and Training
- 1670017-2015 - LTC Ombudsman
- 1670018-2015 - Homemaker/Fee for Service
- 1670019-2015 - Congregate Meals
- 1670020-2015 - Home Delivered Meals
- 1670021-2015 - Care Coordination
- 1670022-2015 - Family Caregiver
- 1670023-2015 - Independent Living
- 1670024-2015 - Foster & Adoptive Parent Training
- 1670033-2015 - Virginia Infant & Toddler Specialist Network
- 1670040-2013 - Virginia Star Quality Initiative
- 1670040-2015 - Virginia Quality Rating and Improvement System
- 1670043-2015 - Child Care Quality Initiative
- 1670056-2015 - Chronic Disease Self-Management Education Program
- 1670062-2011 - WIA Incentive Awards - Exemplary Performance - Adult
- 1670064-2011 - WIA Incentive Awards - Exemplary Performance - Dislocated Worker
- 1670068-2015 - Bringing Systems of Care to Scale in Virginia

### Health Department

- 1710003-2015 - Perinatal Health Services
- 1710004-2014 - Tuberculosis Grant
- 1710005-2015 - PHEP&R for Bioterrorism
- 1710006-2012 - MRC Capacity Building
- 1710012-2013 - WIC Counseling Study for Breastfeeding Mothers
- 1710019-2014 - NACCHO Health Impact Assessment
- 1710022-2015 - Kaiser Permanente Grant

# FEDERAL/STATE GRANT FUND

Attachment IV

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## Fairfax-Falls Church Community Services Board

- 1750012-2014 - Jail and Offender Services
- 1750015-2014 - Jail Diversion Services
- 1760001-2015 - IDEA Part C
- 1760015-2015 - Jail Diversion Services
- 1760022-2015 - Al's Pals, Virginia Foundation for Healthy Youth (VFHY)
- 1760032-2015 - DBHDS Counter Tools (pilot)

## Department of Neighborhood and Community Services

- 1790002-2016 - Local Government Challenge Grant
- 1790003-2015 - Youth Smoking Prevention

## Juvenile and Domestic Relations District Court

- 1810006-2015 - Opportunity Neighborhoods

## Police Department

- 1900007-2015 - Victim Services Grant

## Emergency Preparedness

- 1HS0012-2012 - Emergency Mgmt Perf Grant (OEM)
- 1HS0012-2013 - Emergency Mgmt Perf Grant (OEM)
- 1HS0047-2012 - Radio Cache (FRD)
- 1HS0069-2012 - NCR-CIG Sustainment (FRD)

## NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

### Department of Transportation

**\$3,066,919**

An increase of \$3,066,919 to both revenues and expenditures to the Department of Transportation is the result of the following adjustment:

- An increase of \$3,066,919 to both revenues and expenditures is included for the Route 50 Pedestrian Improvement Program, grants 1400050-2012 through 1400062-2012. This award from the Virginia Department of Transportation supports pedestrian safety and access improvements along the Route 50 corridor. There are no positions associated with this award and no Local Cash Match is required.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Department of Transportation is \$50,517,889.

# FEDERAL/STATE GRANT FUND

Attachment IV

Department of Family Services

\$9,421,051

An increase of \$9,421,051 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$1,282,451 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Adult Program Grant, 1670004-2015, as a result of an award from the Virginia Community College System. The WIOA Adult Program focuses on meeting businesses' needs for skilled workers and needs for individual training and employment. Easy access to information and services is provided through a system of one-stop centers. Services may include job search and placement assistance, labor market information, assessment of skills, follow-up services after employment, group and individual counseling, training services directly linked to job opportunities in the local area and other services for dislocated workers. Funds will continue to support 15/15.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required for this award.
- An increase of \$1,330,918 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Youth Program Grant, 1670005-2015, as a result of an award from the Virginia Community College System. This program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. Funds will continue to support 10/10.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required.
- An increase of \$1,716,506 to both revenues and expenditures is included for the Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker Program Grant, 1670006-2015, as a result of an award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$65,699 to both revenues and expenditures is included for the Community Based Services grant, 1670016-2016, as a result of a supplemental award from the Virginia Insurance Counseling and Assistance Programs (VICAP/MIPPA). These federal pass-through funds will continue to provide services to adults age 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. Funding will continue to support 9/8.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match is required for this supplemental award.
- An increase of \$1,460,369 to expenditures, revenues and Local Cash Match is included for the Congregate Meals Grant, 1670019-2016, as a result of an award from the Virginia Department for the Aging. Funding provides one meal a day, five days a week in congregate meal sites around the

# FEDERAL/STATE GRANT FUND

## Attachment IV

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County including the County's senior and adult day health centers, several private senior centers and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate Meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2015 through September 30, 2016. Local Cash Match in the amount of \$725,000 is available from the Local Cash Match Reserve. There are no positions associated with this award.

- An increase of \$1,425,781 to revenues, expenditures and Local Cash Match is included for the Home-Delivered Meals Grant, 1670020-2016, as a result of an award from the Virginia Department for the Aging. Funding will support the Home-Delivered Meals program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2015 through September 30, 2016. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue funding this position when the grant funding expires. Local Cash Match in the amount of \$110,000 is available from the Local Cash Match Reserve.
- An increase of \$600,000 to both revenues and expenditures is included for the Domestic Violence Action Center Grant, 1670051-2015, as a result of an award from the U.S. Department of Justice, Office on Violence Against Women. The award supports the development and implementation of the Fairfax County Domestic Justice Center, which provides survivor-centered, coordinated services to victims of domestic violence and stalking. Funds will continue to support 2/2.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- An increase of \$55,811 to both revenues and expenditures is included for the Virginia Employment through Entrepreneurship Consortium (VETEC) Grant, 1670057-2016, as a result of an award from the SkillSource Group (SSG). This federal funding provides adults and dislocated workers eligible for Workforce Innovation and Opportunities Act (WIOA) services with comprehensive entrepreneurship training and technical assistance. The VETEC initiative aims to deliver services and achieve better outcomes by integrating entrepreneurship services within the Public Workforce System to enable hundreds of WIOA-eligible job seekers to gain assets and attain long-term self-sufficiency through self-employment. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- An increase of \$905,763 to expenditures, revenues, and Local Cash Match is included for the Early Head Start Childcare Partnership and Expansion Grant, 1670072-2015, as a result of a supplemental award from the U.S. Department of Health and Human Services Administration for Children and Families. Funding will support the expansion of the Early Head Start (EHS) program to serve an additional 56 children, including 16 children in two classrooms in a center-based program at Gum Springs Glenn Children Center and 40 children through partnerships with regulated family child care providers. Total grant funding supports 13/11.5 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. Local Cash Match in the amount of \$181,153 is available from the Local Cash Match Reserve.
- An increase of \$577,753 to expenditures and revenues is included for the Virginia Preschool Initiative + Expansion Grant (VPI+), 1670077-2016, as a result of a federal pass-through award

# FEDERAL/STATE GRANT FUND

## Attachment IV

from the Virginia Department of Education. The funding is provided to Fairfax County Public Schools (FCPS) to implement a new VPI+ preschool program which provides early childhood education and family services to at-risk four year olds. The Department of Family Services has a MOU with FCPS and receives funding to provide VPI+ services in partnership with two community programs to 36 four year olds. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Department of Family Services is \$47,562,308.

### **Office to Prevent and End Homelessness** **\$862,428**

An increase of \$862,428 to revenues, expenditures and Local Cash Match to the Office to Prevent and End Homelessness is the result of the following adjustment:

- An increase of \$862,428 to revenues, expenditures, and Local Cash Match is included for the Emergency Solutions Grant (ESG), 1730004-2016, as a result of an award from the U.S. Department of Housing and Urban Development. These funds will support housing, community and economic development activities, and assistance for low- and moderate-income persons and special populations across the County. The required 50 percent Local Cash Match of \$431,214 is available from the Local Cash Match reserve for anticipated awards. There are no positions associated with this award.

As a result of this adjustment, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Office to Prevent and End Homelessness is \$4,364,250.

### **Police Department** **\$282,704**

An increase of \$282,704 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of \$250,894 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988 due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities. Of this amount, an increase of \$85,189 is included for grant 1900001-1988, an increase of \$135,791 is included for grant 1900002-1988, an increase of \$334 is included for grant 1900005-1988 and an increase of \$29,580 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.
- An increase of \$24,242 to both revenues and expenditures is included for the Spay/Neuter Fund - Department of Motor Vehicles (DMV) Animal Friendly License Plate Grant, 1900017-2000, as a result of an award from the Virginia DMV. These funds represent Fairfax County's share of the Animal Friendly License Plate sales and are used for supporting sterilization programs for dogs and cats. There is no Local Cash Match requirement and no positions are associated with this award.

# FEDERAL/STATE GRANT FUND

## Attachment IV

- An increase of \$7,568 to both revenues and expenditures is included for the Spay and Neuter Program, 1900018-2009. Funding for this grant is provided by voluntary contributions from individual State income tax refunds for a Spay and Neuter Fund. The Virginia Department of Taxation distributes contributions to localities on an annual basis. Funds must be used for the provision of low-cost spay and neuter surgeries or funds may be made available to any private, non-profit sterilization programs for dogs and cats in the locality. These funds do not support any positions and no Local Cash Match is required.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Police Department is \$5,528,510.

### **Fire and Rescue Department**

**\$8,339,662**

An increase of \$8,339,662 to revenues, expenditures and Local Cash Match to the Fire and Rescue Department is the result of the following adjustments:

- An increase of \$2,421,810 to both revenues and expenditures is included as supplemental funding for the existing International Urban Search and Rescue Program Grant, 1920006-2015. A memorandum with the U.S. Agency for International Development (USAID) exists to provide international emergency urban search and rescue services, and occasionally domestic responses, as requested. Additional funding has been provided to replenish the deployment reserve. These funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- An increase of \$4,134,312 to revenues, expenditures, and Local Cash Match is included for the Staffing for Adequate Fire and Emergency Response (SAFER) Grant, 1920028-2014, as a result of an award from the U.S. Department of Homeland Security Federal Emergency Management Agency. Funding will be used to support 18 front-line firefighter positions. The goal of these funds is to help increase or maintain the number of trained front-line firefighters in the community and enhance to ability of local fire departments to comply with the staffing, response and operations standards established by the National Fire Protection Association. There are 18/18.0 FTE positions associated with this award. The County is under no obligation to continue these positions once grant funding has expired. The Local Cash Match of \$412,524 is required to cover overtime, equipment, and other operating costs not covered by the grant.
- An increase of \$221,940 to revenues, expenditures, and Local Cash Match is included for the Rescue Squad Assistance Fund Grant, 1920036-2015, as a result of an award from the Virginia Department of Health, Office of Emergency Medical Services. These funds will provide training and equipment for eligible rescue squads and organizations. The grant period extends from January 1, 2016 to December 31, 2016. The required Local Cash Match of \$110,970 is available from the Local Cash Match Reserve. There are no positions associated with this grant.
- An increase of \$1,561,600 to both revenues and expenditures is included for the US&R FEMA Deployment - South Carolina Grant, 1920041-2016, as a result of an award from the Department of Homeland Security Federal Emergency Management Agency (FEMA). The County has a cooperative agreement with FEMA to provide national urban search and rescue activities at the request of a government agency. All expenditures resulting from the activation of the Fairfax County Urban Search and Rescue Team (US&R) are reimbursed by FEMA. This funding is related

# FEDERAL/STATE GRANT FUND

## Attachment IV

to the activation of the US&R team in response to Hurricane Joaquin in South Carolina in October 2015. There are no positions or Local Cash Match associated with this award.

As a result of these adjustments, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Fire and Rescue Department is \$30,530,169.

### Emergency Preparedness

**\$1,659,017**

An increase of \$1,659,017 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- A decrease of \$71,073 to both revenues and expenditures is included for the CAD2CAD Maintenance grant, 1HS0036-2013, as a result of a Grant Adjustment Notice from the District of Columbia Homeland Security and Emergency Management Agency. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for seamless, real-time data interoperability between disparate CAD systems in daily use by first responders in Northern Virginia. The award is being reduced due to lower than anticipated costs for licenses and software development, maintenance, and procurement. There are no positions or Local Cash Match associated with this award.
- An increase of \$200,000 to both revenues and expenditures is included for the Incident Management Team Grant, 1HS0040-2015, as a result of an award from the U.S. Department of Homeland Security. These supplemental Urban Area Security Initiative (UASI) funds, which pass-through the District of Columbia Homeland Security and Emergency Management Agency acting as the State Administrative Agency, will provide financial assistance to address unique planning, equipment, and exercise needs of high risk urban areas. The National Capital Region Incident Management Team (NCR-IMT) is composed of 115 members from fire, emergency medical services (EMS), law enforcement, emergency management, and public health agencies from participating Council of Governments jurisdictions. There are no positions or Local Cash Match associated with this award.
- An increase of \$1,530,090 to both revenues and expenditures is included for the Next Generation 9-1-1 Call Processing Network, 1HS0077-2015, as a result of an award from the U.S. Department of Homeland Security. These Urban Area Security Initiative (UASI) funds, which pass-through the District of Columbia Homeland Security and Emergency Management Agency acting as the State Administrative Agency, will be used to establish specific technical requirements for a National Capital Region (NCR) Next Generation 9-1-1 (NG9-1-1) Call Processing Network to replace the current Verizon based 9-1-1 network which is reaching obsolescence. The funds will also support activities associated with a regional NG9-1-1 coordination and management effort as well as getting GIS data ready in the correct format for use in the new network. There are no positions associated with this award and there is no Local Cash Match required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for Emergency Preparedness is \$28,482,503.

# FEDERAL/STATE GRANT FUND

Attachment IV

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

### Department of Housing and Community Development

An increase of \$1,578,430 was appropriated to revenues and expenditures for the Department of Housing and Community Development as a result of the following adjustments:

- On August 12, 2015 (AS 16065), an increase of \$471,661 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380009-2014, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 29 units of permanent housing for 34 homeless persons with serious mental illness. The grant period is from April 1, 2015 through March 31, 2016. There are no positions or Local Cash Match associated with this award.
- On August 12, 2015 (AS 16066), an increase of \$527,707 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380010-2014, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 32 units of permanent housing for 40 homeless persons with serious mental illness. The grant period is from June 1, 2015 through May 31, 2016. There are no positions or Local Cash Match associated with this award.
- On August 13, 2015 (AS 16067), an increase of \$239,328 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380011-2014, from the reserve for anticipated grant awards. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, supports rental assistance for 15 units of permanent housing for 16 homeless persons with serious mental illness. There are no positions or Local Cash Match associated with this award.
- On August 14, 2015 (AS 16068), an increase of \$339,734 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380012-2014, as a result of an award from the U.S. Department of Housing and Urban Development. Funding will support rental assistance for 21 units of permanent housing for 24 homeless persons with serious mental illness. There are no positions or Local Cash Match associated with this award.

### Office of Human Rights and Equity Programs

An increase of \$88,325 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On December 29, 2015 (AS 16159), an increase of \$88,325 to both revenues and expenditures was appropriated for the Housing and Urban Development Fair Housing Complaints Grant, 1390002-2015, as the result of an award from the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to assist the Fairfax County Office of Human Rights and Equity Programs with its education and outreach program on fair housing and to enforce compliance

# FEDERAL/STATE GRANT FUND

## Attachment IV

(includes investigating complaints of illegal housing discrimination in Fairfax County) with the County's Fair Housing Act. These funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

### Department of Transportation

An increase of \$1,534,477 was appropriated to revenues, expenditures and Local Cash Match for the Department of Transportation as a result of the following adjustments:

- On October 5, 2015 (AS 16107), an increase of \$708,014 to revenues, expenditures and Local Cash Match was appropriated for the Marketing and Ridesharing Program Grant, 1400021-2016, from the reserve for anticipated awards. The Virginia Department of Transportation provides funding to the Marketing and Ridesharing Program to encourage commuters to rideshare, assist commuters in their ridesharing efforts, and promote the use of Fairfax County bus and rail services. Any County resident or any non-County resident working in Fairfax County may use this program. The required 20 percent Local Cash Match of \$141,603 was available in the Local Cash Match reserve. Funds will continue to support 4/4.0 FTE grant positions for the time period July 1, 2015 to June 30, 2016. The County is under no obligation to continue funding these positions when the grant funding expires.
- On October 20, 2015 (AS 16122), an increase of \$311,463 to both revenues and expenditures was appropriated for the Employer Outreach Program Grant, 1400022-2016, from the reserve for anticipated grant awards. Congestion Mitigation Air Quality (CMAQ) funds provided via the Virginia Department of Transportation for the Employer Outreach Program are used to decrease air pollution by promoting alternative commuting modes. Transportation Demand Management Programs, customized for each participant employment site, are implemented in a partnership between the employer and the County. The funds will be used to support 2/2.0 FTE existing grant positions for the time period July 1, 2015 to June 30, 2016. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On December 18, 2015, (AS 16137), an increase of \$500,000 to both revenues and expenditures was appropriated for the Fairfax Connector Transit Store Grant, 1400090-2015, as the result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from November 6, 2014 through January 31, 2016. These funds do not support any positions and no Local Cash Match is required.
- On July 10, 2015 (AS 16045), an increase of \$15,000 to revenue and expenditures was appropriated for the McLean Gateway - Old Dominion Drive Grant, 1400092-2013, as a result of matching funds provided by the McLean Revitalization Corporation partially offset by the reservation of funding for VDOT expenditures. This grant supports the design and construction of a median island with an identifiable McLean Gateway sign on Old Dominion Drive on the southeastern approach to the McLean Central Business District, as well as pedestrian scaled lampposts and signage for vehicle/bicycle shared use lanes. The funding period is from April 17, 2013 through October 1,

# FEDERAL/STATE GRANT FUND

## Attachment IV

2016. There are no positions associated with this grant, and the total required Local Cash Match of \$30,000 has been provided by the McLean Revitalization Corporation.

### Department of Family Services

An increase of \$22,444,992 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On July 22, 2015 (AS 16048), an increase of \$103,580 to both revenues and expenditures was appropriated for the Sexual Assault Treatment and Prevention Program, 1670001-2016, from the reserve for anticipated grant awards. This grant from the Virginia Department of Criminal Justice Services provides comprehensive information and direct services to sexual assault victims through the Victim Assistance Network (VAN). The grant period extends from July 1, 2015 through June 30, 2016. Funds will be used to continue 2/1.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this funding.
- On July 22, 2015 (AS 16049), an increase of \$135,000 to both revenues and expenditures was appropriated for the Domestic Violence Crisis Grant, 1670003-2016, from the reserve for anticipated grant awards. The Virginia Department of Social Services provides funding to assist victims of domestic violence and their families who are in crisis. The grant supports one apartment unit at the Women's Shelter, as well as basic necessities such as groceries and utilities. There are 2/1.0 FTE positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. There is no Local Cash Match associated with this award.
- On September 4, 2015 (AS 16071), an increase of \$124,835 to both revenues and expenditures was appropriated for the Virginia Serious and Violent Offender Re-Entry (VASAVOR) Grant, 1670007-2016, from the reserve for anticipated grant awards. This grant from the SkillSource Group, Inc., on behalf of the Virginia Department of Corrections, provides job skills training, education, career assessment, employment counseling, and job seeking skills to ex-offenders recently released from prison for the time period from October 1, 2015 through September 30, 2016. Funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On January 20, 2016 (AS 16169), an increase of \$6,000 to revenues and expenditures was appropriated for the Virginia Community Action Partnership Tax grant, 1670011-2016, from the reserve for anticipated grant awards. Virginia Community Action Partnership (VACAP) is the statewide membership association for Virginia's 26 non-profit, private and public community action agencies. The mission of VACAP is to work together on a common vision to fight poverty and build self-sufficiency toward strong families and communities throughout the Commonwealth of Virginia. This award will allow the Department of Family Services staff to continue its work with volunteers in providing free tax preparation services under the Earned Income Tax Credit (EITC) program for tax year 2015. There are no positions associated with this award and no Local Cash Match is required.
- On November 18, 2015 (AS 16133), an increase of \$25,610 to revenues and expenditures was appropriated for the Volunteer Income Tax Assistance (VITA) Grant, 1670012-2016, from the

# FEDERAL/STATE GRANT FUND

## Attachment IV

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reserve for anticipated grant awards. This grant is an Internal Revenue Service (IRS) initiative to provide free tax preparation services for the underserved low-income population, which includes the elderly, disabled, limited English proficient, non-urban and Native American taxpayers. These services are provided through the SkillSource Centers in the Department of Family Services. Funding will support staff time, supplies, IT support, publicity and volunteer services. Services under this award will be coordinated with the award from the Virginia Community Action Partnership that is providing funding assistance under the Earned Income Tax Credit (EITC) program. There are no positions associated with this grant and no Local Cash Match is required.

- On September 29, 2015 (AS 16099), an increase of \$1,007,246 to revenues, expenditures and Local Cash Match was appropriated to the Community-Based Social Services Grant, 1670016-2016. Funding will provide services to adults age 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. The grant period runs from October 1, 2015 through September 30, 2016. These funds will continue to support 9/8.5 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$64,707 is available from the Local Cash Match reserve for anticipated grant awards.
- On September 29, 2015 (AS 16095) an increase of \$690,592 to revenues, expenditures and Local Cash Match was appropriated for the Long Term Care Ombudsman Grant, 1670017-2016, as a result of an award from the Virginia Department for the Aging. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. The grant period runs from October 1, 2015 through September 30, 2016. Funding will continue to support 6/6.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$442,209 is available from the Local Cash Match Reserve for anticipated grant awards.
- On September 29, 2015 (AS 16096), an increase of \$270,762 to expenditures and revenues was appropriated for the Fee-for-Services/Homemaker Grant, 1670018-2016, as a result of an award from the Virginia Department for the Aging. Funding will provide home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. The grant period runs from October 1, 2015 through September 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On September 29, 2015 (AS 16097), an increase of \$737,963 to expenditures, revenues and Local Cash Match was appropriated for the Care Coordination for the Elderly Virginian Grant, 1670021-2016, as a result of an award from the Virginia Department for the Aging. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up and reassessment. The grant period runs from October 1, 2015 through September 30, 2016. Funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue funding positions

# FEDERAL/STATE GRANT FUND

## Attachment IV

associated with this award when grant funding has expired. Local Cash Match in the amount of \$459,774 is available from the Local Cash Match reserve for anticipated grant awards.

- On September 29, 2015 (AS 16098), an increase of \$286,544 to expenditures, revenues and Local Cash Match was appropriated for the Family Caregiver Grant, 1670022-2016, as a result of an award from the Virginia Department for the Aging. Funding provides education and support services to caregivers of persons 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2015 through September 30, 2016. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding the position associated with this award when grant funding has expired. Local Cash Match in the amount of \$71,648 is available from the Local Cash Match reserve for anticipated grant awards.
- On November 12, 2015 (AS 16134), an increase of \$4,771,546 to revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program Grant, 1670028-2016, as the result of an award from the U.S. Department of Agriculture. The grant provides partial reimbursement for snacks served to children in family day care homes. Funds also provide for nutrition training, monitoring, and technical assistance. The program serves children up to age 12 in approved day care homes. Funding will be used to support 8/8.0 FTE existing grant positions for the time period October 1, 2015 to September 30, 2016. The County is under no obligation to continue funding these positions when grant funding expires. There is no Local Cash Match associated with this award.
- On December 29, 2015 (AS 16149), an increase of \$64,885 to revenues and expenditures was appropriated for the USDA School-Age Child Care (SACC) Snacks Grant, 1670029-2015, as a result of a supplemental award from the U.S. Department of Agriculture. The program provides partial reimbursement for snacks served to children in the School-Age Child Care program. The program serves children in kindergarten through sixth grade. The grant period extends from October 1, 2014 through September 30, 2015. No positions are supported by the funding. No Local Cash Match is required to accept this award.
- On December 29, 2015 (AS 16148), an increase of \$337,777 to revenues and expenditures was appropriated for the USDA School-Age Child Care (SACC) Snacks Grant, 1670029-2016, as a result of an award from the U.S. Department of Agriculture. The program provides partial reimbursement for snacks served to children in the School-Age Child Care program. The program serves children in kindergarten through sixth grade. The grant period extends from October 1, 2015 through September 30, 2016. No positions are supported by the funding. No Local Cash Match is required to accept this award.
- On August 19, 2015 (AS 16069), an increase of \$4,667,397 to revenues, expenditures and Local Cash Match was appropriated for the Head Start Grant, 1670030-2016, from the reserve for anticipated grant awards. Head Start is a national child development program that serves income-eligible families with children 3 to 5 years of age. Families served by Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. The required Local Cash Match of \$659,096 was available from the anticipated Local Cash Match Reserve. Funds will continue to support

# FEDERAL/STATE GRANT FUND

## Attachment IV

32/31.5 FTE grant positions for the time period August 1, 2015 through July 31, 2016. The County is under no obligation to continue these positions when the grant funding expires.

- On January 27, 2016 (AS 16171), an increase of \$5,080,000 to revenues, expenditures and Local Cash Match was appropriated for the Virginia Preschool Initiative Grant, 1670031-2016, from the reserve for anticipated grant awards. The Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. The Local Cash Match requirement of \$250,000 was available from the Local Cash Match reserve for anticipated grant awards. This award will support the continuation of 6/6.0 FTE existing grant positions for the period July 1, 2015 through June 30, 2016. The County is under no obligation to continue funding these positions when the grant funding expires.
- On August 20, 2015 (AS 16070), an increase of \$3,608,473 to revenues, expenditures and Local Cash Match was appropriated for the Early Head Start Grant, 1670032-2016. The Early Head Start Program is a national child development program that serves income-eligible families with children birth to 3 years of age. Families served by Early Head Start receive assistance with child education and development, social and health services, and parent education including family literacy and English-as-a-second-language. This program also extends services to pregnant mothers who are income-eligible. The required Local Cash Match of \$360,680 was available from the anticipated Local Cash Match Reserve. Funds will continue to support 27/27.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires.
- On October 16, 2015 (AS 16118), an increase of \$1,586 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1670041-2015, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On October 31, 2015 (AS 16131), an increase of \$95,550 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1670041-2016, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On October 31, 2015 (AS 16132), an increase of \$29,534 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1670042-2016, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Early Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On August 31, 2015 (AS 16076), an increase of \$101,406 to revenue, expenditures, and Local Cash Match was appropriated for the Child Care Quality Initiative Program Grant, 1670043-2016, from the reserve for anticipated grant awards. This funding, provided by the Virginia Department of Social Services, is used for the Child Care Quality Initiative Program, which develops, expands,

# FEDERAL/STATE GRANT FUND

## Attachment IV

and delivers family preservation and support services. The funds will continue to support 1/1.0 FTE grant position for the time period June 1, 2015 to May 31, 2016. The County is under no obligation to continue funding this position when the grant funding expires. The Local Cash Match of \$15,718 was available from the anticipated Local Cash Match reserve.

- On August 12, 2015 (AS 16051) an increase of \$78,826 to both revenues and expenditures was appropriated for the Jobs for Veterans (J4VETS) Grant, 1670054-2016, as a result of an award from The SkillSource Group. The grant provides support for employment and training services that assist eligible veterans with reintegration into meaningful employment within the labor force and stimulates the development of effective service delivery systems that will address their complex employment problems. Funding will continue to support 1/1.0 FTE position. The County has no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.
- On July 6, 2015 (AS16034) an increase of \$126,000 to both revenues and expenditures was appropriated for the Virginia Employment through Entrepreneurship Consortium (VETEC) Grant, 1670057-2016, as a result of an award from the SkillSource Group. This federal funding provides adults and dislocated workers eligible for Workforce Investment Act (WIA) services with comprehensive entrepreneurship training and technical assistance. The VETEC initiative aims to deliver services and achieve better outcomes by integrating entrepreneurship services within the Public Workforce System to enable hundreds of WIA-eligible job seekers gain assets and attain long-term self-sufficiency through self-employment. The grant period extends from July 1, 2015 through June 30, 2016. Funding will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- On November 18, 2015 (AS16142) an increase of \$93,880 to revenues and expenditures was appropriated for the Success Through Education, Employment, and Reintegration (STEER) Grant, 1670075-2016, from the reserve for unanticipated grant awards. Funding will be used to provide job search, training, placement and supportive services to individuals exiting the criminal justice system and being reintegrated into the community. Participants will be enrolled for two years and will be trained and employed in stable career pathways in high-growth Northern Virginia job industries. Funding will support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position once grant funding expires. There is no Local Cash Match associated with this award.

### Health Department

An increase of \$4,681,689 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On October 17, 2015 (AS 16117), an increase of \$3,230,663 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2016, as a result of an award from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to five years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight

# FEDERAL/STATE GRANT FUND

## Attachment IV

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babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. Funding will continue to support 49/48.5 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

- On August 20, 2015 (AS 16077), an increase of \$259,031 to both revenues and expenditures was appropriated for the Perinatal Health Services Grant, 1710003-2016, as a result of an award from the Virginia Department of Health. Funding provides nutrition counseling to low-income pregnant women to reduce the incidence of low birth weight in Fairfax County. The grant period extends from July 1, 2015 through June 30, 2016. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- On July 6, 2015 (AS 16032), an increase of \$206,227 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2016, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2015 through June 30, 2016. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On January 5, 2016 (AS 16166), an increase of \$28,517 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2016, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2015 through June 30, 2016. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On September 11, 2015 (AS 16080), an increase of \$40,000 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant - Breastfeeding Peer Counselor Program, 1710007-2015, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.
- On December 29, 2015 (AS 16153), an increase of \$65,000 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant - Breastfeeding Peer Counselor Program, 1710007-2015, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

## Attachment IV

- On October 31, 2015 (AS 16084), an increase of \$131,306 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant - Breastfeeding Peer Counselor Program, 1710007-2016, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.
- On July 6, 2015 (AS 16033), an increase of \$75,000 to both revenues and expenditures was appropriated for the Sexually Transmitted Disease Control and Prevention Grant, 1710008-2016, as the result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will support the performance of laboratory testing to control and prevent sexually transmitted diseases and their complications. The grant period extends from July 1, 2015 to June 30, 2016. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On August 6, 2015 (AS 16062), an increase of \$65,050 to both revenues and expenditures was appropriated for the Tuberculosis Outreach and Laboratory Support Services Grant, 1710011-2016, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will be used for mileage reimbursements, communications charges, and staff time required to support operations within the Communicable Diseases division of the Health Department. The grant period extends from July 1, 2015 to June 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On November 7, 2015 (AS 16136), an increase of \$496,616 to both revenues and expenditures was appropriated for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2016, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding is being used to implement the Nurse-Family Partnership (NP) evidence-based early childhood home visiting service delivery model in the Bailey's Crossroads community of the County. There are 4/4.0 FTE positions associated with this award. The County is under no obligation to continue funding these positions once grant funding expires. The grant extends from October 1, 2015 to September 30, 2016. No Local Cash Match is required.
- On December 29, 2015 (AS 16150), an increase of \$18,000 to both revenues and expenditures was appropriated for the Voluntary National Retail Food Regulatory Program Standards Mentorship Grant, 1710015-2016, as the result of an award from the National Association of County and City Health Officials. Funding will support staff training, travel, and uniform expenses for Consumer Protection staff in the Food Safety Program within the Health Department's Environmental Health Division. The grant period extends from December 2, 2015 through August 31, 2016. There are no positions or Local Cash Match associated with this award.
- On September 8, 2015 (AS 16082), an increase of \$21,255 to revenues and expenditures was appropriated for the HIV Prevention Grant, 1710024-2016, from the reserve for unanticipated grant awards as a result of an award from the Virginia Department of Health. Funding will support various HIV prevention activities within the African American Faith Community and the dissemination of a locally existing HIV prevention curriculum to approximately 3,000 African Americans. There are no positions associated with this award and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

## Attachment IV

- On September 28, 2015 (AS 16102), an increase of \$45,024 to revenues and expenditures was appropriated for the Customer Based Approach to Improving Food Safety in Fairfax County Grant, 1710025-2015, from the reserve for unanticipated grant awards as a result of an award from the U.S. Food and Drug Administration. Funding will support activities related to achieving conformance with the Voluntary National Retail Food Regulatory Program Standards. This will include the coordination of foodborne illness risk factor studies and data analysis, and introducing basic food handler training programs into the Fairfax community and regulated food establishments. There are no positions associated with this award and no Local Cash Match is required.

### **Office to Prevent and End Homelessness**

An increase of \$1,357,232 was appropriated to revenues, expenditures and Local Cash Match for the Office to Prevent and End Homelessness as a result of the following adjustments:

- On October 23, 2015 (AS 16125), an increase of \$813,644 to revenues, expenditures and Local Cash Match was appropriated for the Community Housing Resource Program (CHRP), 1730001-2016, from the reserve for anticipated grant awards. The program, funded by the U.S. Department of Housing and Urban Development, offers 36 transitional housing units and various supportive services. The required Local Cash Match of \$373,837 was available from the anticipated Local Cash Match reserve. The grant period extends from November 1, 2015 to October 31, 2016. There are no positions associated with this award.
- On July 17, 2015 (AS 16035), an increase of \$543,588 to revenues, expenditures and Local Cash Match was appropriated for the RISE Supportive Housing Grant, 1730002-2016, from the reserve for anticipated grant awards. This grant is a renewal award from the U.S. Department of Housing and Urban Development that provides 20 units of transitional housing. Funding also provides support services for families through a partnership of private non-profit organizations. The grant period extends from August 1, 2015 through July 31, 2016. The required \$67,000 in Local Cash Match was available from the anticipated Local Cash Match reserve. No positions are supported by this funding.

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

An increase of \$10,094,966 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On October 22, 2015 (AS 16003), an increase of \$4,210,541 to both revenues and expenditures was appropriated for the Infant and Toddler Connection, Part C Grant, 1760001-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This award supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period extends from July 1, 2015 to June 30, 2016. Funding will continue to support 25/25.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding expires. No Local Cash Match is required.
- On September 22, 2015 (AS 16091), an increase of \$20,000 to revenues and expenditures was appropriated to the High Intensity Drug Trafficking Area (HIDTA) Grant, 1760002-2015, due to a

# FEDERAL/STATE GRANT FUND

## Attachment IV

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supplemental award from the Office of National Drug Control Policy. Funds are used to provide residential, day treatment and medical detoxification services. The grant period is from January 1, 2015 through September 30, 2016. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.

- On July 6, 2015 (AS 16005), an increase of \$5,054,421 to both revenues and expenditures was appropriated for the Regional Discharge Assistance Grant, 1760004-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide discharge assistance purchases of service for individuals with serious mental illness who have not been able to leave a state hospital without funding for a specialized treatment program. The grant period is from July 1, 2015 to June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.
- On November 12, 2015 (AS 16031), an increase of \$269,504 in revenues and expenditures was appropriated for the Supportive Housing Program - Continuum of Care Program Grant, 1760011-2016, as a result of an award from the U.S. Department of Housing and Urban Development (HUD). Funding supports residential treatment services for individuals in Alcohol and Drug Services programs meeting homelessness criteria as defined in the grant. Direct client fees supplement federal funds for this grant. The grant period runs from December 1, 2015 through November 30, 2016. The funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position once grant funding has expired. No Local Cash Match is required.
- On August 4, 2015 (AS 16059), an increase of \$125,000 to both revenues and expenditures was appropriated for the Regional Suicide Prevention Grant, 1760028-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds will support the development and implementation of a comprehensive suicide prevention plan. The funding period is from July 1, 2015 through June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.
- On August 4, 2015 (AS 16030), an increase of \$7,500 to both revenues and expenditures was appropriated for the Prevention - Capacity Building Grant, 1760033-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds support improvements in the capacity to deliver prevention services including training, supplies, technology, computers, and materials. The funding period is from July 1, 2015 through December 31, 2015. There are no positions associated with this grant and no Local Cash Match is required.
- On September 21, 2015 (AS 16093), an increase of \$400,000 to both revenues and expenditures was appropriated for the Be Well, SAMHSA Grant, 1760037-2016, as a result of an award from the Substance Abuse and Mental Health Services Administration (SAMHSA). This grant funds a contracted peer recovery health coaching team that will support required wellness and health promotion activities, integrated treatment teams, and outreach to help engage highest risk populations in integrated services and supports. The funding period is from September 30, 2015 through September 29, 2016. These funds support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

## Attachment IV

- On September 4, 2015 (AS 16083), an increase of \$8,000 to both revenues and expenditures was appropriated for the WRAP Around the World Grant, 1760038-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds provide scholarships to support attendance at the 2015 WRAP Around the World Conference in Washington, DC. The funding period is from August 1, 2015 through June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.

### Department of Neighborhood and Community Services

An increase of \$45,000 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On August 13, 2015 (AS 16064), an increase of \$5,000 to both revenues and expenditures was appropriated for the Local Government Challenge Grant, 1790002-2016, as a result of an award from the Virginia Commission for the Arts. The grant provides funding to jurisdictions that support local arts programs for improving the quality of the arts. The funding awarded will be given to the Arts Council of Fairfax County for distribution. The grant period runs from July 1, 2015 through June 30, 2016. The grant's in-kind match requirement is met through the various Fairfax County contributory agencies. No Local Cash Match was required to accept the funding and no grant positions are supported by this grant.
- On September 28, 2015 (AS 16101), an increase of \$15,000 to revenues and expenditures was appropriated for AT&T Stem Grant, 1790018-2016, as a result of an award from AT&T. This grant enables NCS to support a Science, Technology, Engineering, and Math “STEM” Program in the computer clubhouses to help keep clubhouse members ahead of the digital literacy curve. Clubhouse members will participate in virtual reality and 3D printing projects and learn how to make assisted living devices for military veterans. There are no positions or Local Cash Match associated with this award.
- On October 24, 2015 (AS 16119), an increase of \$25,000 to revenues and expenditures was appropriated for the Out-of-School Time Programs Grant, 1790019-2016, as a result of an award from the National Recreation and Park Association. This grant enables NCS to increase the number of healthy meals children in low-income communities receive through the Summer Food Service Program (SFSP) and the Child and Adult Care Food Program (CACFP) during out-of-school times. This funding will provide evidence-based, age-appropriate nutrition literacy to children that creates behavior change and implements nutrition and physical activity standards. There is no Local Cash Match and no positions associated with this award.

### Circuit Court and Records

An increase of \$10,588 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustment:

- On August 31, 2015 (AS 16075), an increase of \$10,588 to both revenues and expenditures was appropriated for the Records Preservation Grant, 1800001-2016, as a result of an award from the Library of Virginia. Funds support a contract to preserve and conserve historical documents and records pertaining to Fairfax County and the Fairfax County Circuit Court. There are no positions associated with this award and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

## Attachment IV

### Juvenile and Domestic Relations District Court

An increase of \$72,613 was appropriated to revenues, expenditures and Local Cash Match for the Juvenile and Domestic Relations District Court as a result of the following adjustment:

- On July 29, 2015 (AS 16052) an increase of \$72,613 to revenues, expenditures and Local Cash Match was appropriated for the Evidence Based Practice Evaluation Grant, 1810008-2016, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will enable the Court Services Unit (CSU) to engage outside experts from George Mason University to review practice changes from an implementation perspective and help ensure the most positive outcomes possible. The goal is to understand what evidence-based practices have been implemented, how well they are implemented, and what factors are needed to improve the overall alignment of the practices into the CSU context. The outcome of the study will help the CSU to continue to improve the quality and effectiveness of its services. The required Local Cash Match of \$54,460 is available from the reserve for anticipated grant awards. No positions are associated with this award.

### General District Court

An increase of \$1,228,540 was appropriated to revenues, expenditures and Local Cash Match for the General District Court as a result of the following adjustments:

- On July 17, 2015 (AS 16046), an increase of \$753,077 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2016, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding supports 8/8.0 FTE grant positions from July 1, 2015 through June 30, 2016. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On September 8, 2015 (AS 16085), an increase of \$8,796 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2016, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding supports 8/8.0 FTE grant positions from July 1, 2015 through June 30, 2016. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On November 21, 2015 (AS 16144), an increase of \$466,667 to revenues, expenditures and Local Cash Match was appropriated for the Veterans Treatment Docket Grant, 1850001-2016, from the reserve for unanticipated grant awards. Funding will support the establishment of a Veterans Treatment Docket with the mission to serve the community and increase public safety by integrating and incorporating a coordinated treatment response for justice-involved veterans with substance abuse and/or mental health issues. The goal is to return productive, law-abiding citizens to the community thereby reducing recidivism and criminal justice costs. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue this position once grant funding has expired. Local Cash Match in the amount of \$116,667 is available from the Local Cash Match Reserve.

# FEDERAL/STATE GRANT FUND

## Attachment IV

### Police Department

An increase of \$637,784 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustments:

- On August 28, 2015 (AS 16078), an increase of \$187,491 to both revenues and expenditures was appropriated for the Victim Witness Program Grant, 1900007-2016, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services provides funding for the Victim Witness Assistance Program to ensure that staffing levels are adequate to provide comprehensive services to victims and witnesses of crime in the five police jurisdictions of Fairfax County, Fairfax City, the towns of Herndon and Vienna, and George Mason University for the grant period July 1, 2015 through June 30, 2016. There are 5/5.0 FTE existing grant positions associated with this grant. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On October 31, 2015 (AS 16110), an increase of \$252,980 to revenues and expenditures was appropriated for the Traffic Safety Programs-Alcohol Grant, 1900013-2016, as a result of an award from the Virginia Department of Motor Vehicles (DMV). This funding supports overtime and training expenses for an information and enforcement program targeting proper attention to traffic safety laws in Fairfax County. Program components include enforcement and education activities such as Sobriety Checkpoints, Click It or Ticket, Driving While Intoxicated (DWI) saturation patrols, and related traffic safety projects. The grant period runs from October 1, 2015 through September 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On September 29, 2015 (AS 16094), an increase of \$116,813 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2016, as a result of an award from the U.S. Department of Justice. This funding supports a broad range of activities to prevent and control crime, and to improve the criminal justice system. These funds will support the purchase of a Night Vision Device for the K-9 Unit, Forward Infrared Hand-Held Devices for the K-9 Unit, and a FARO Focus3D Laser Scanner X130 Mapping System for the Crash Reconstruction Unit. The time period for this award is October 1, 2014 through September 30, 2018. No positions are supported by this grant and no Local Cash Match is required.
- On October 31, 2015 (AS 16108), an increase of \$10,500 to revenues and expenditures was appropriated for the DMV Traffic Safety Programs-Pedestrian/Bicycle Grant, 1900023-2016, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting pedestrian and bicyclist safety laws in Fairfax County. The project period runs from October 1, 2015 through September 30, 2016. These funds do not support any positions and no Local Cash Match is required.
- On October 31, 2015 (AS 16109), an increase of \$30,000 to revenues and expenditures was appropriated for the DMV Traffic Safety Programs - Occupant Protection Grant, 1900024-2016, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting vehicle occupant protection laws in Fairfax County. The project period runs from October 1, 2015 through September 30, 2016. These funds do not support any positions and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

## Attachment IV

- On July 29, 2015 (AS 16053), an increase of \$40,000 to revenues and expenditures was appropriated for the State Police Internet Crimes Against Children (ICAC) Grant, 1900028-2016, as a result of an award from the Virginia Department of State Police. Funding will support the Northern Virginia Internet Crimes Against Children Task Force's overall mission of combating Internet crimes against children. These funds do not support any positions and no Local Cash Match is required.

### **Fire and Rescue Department**

An increase of \$2,510,309 was appropriated to revenues, expenditures and Local Cash Match for the Fire and Rescue Department as a result of the following adjustments:

- On October 21, 2015 (AS16123) an increase of \$322,091 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2011, as a result of additional funding from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On October 24, 2015 (AS16126) an increase of \$10,603 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2012, as a result of additional funding from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On October 24, 2015 (AS 16127) an increase of \$3,661 to both revenues and expenditures was appropriated for the Fire Programs Grant, 1920001-2013, as a result of interest income generated in FY 2016. This funding will be used for fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On October 24, 2015 (AS 16128), an increase of \$16,645 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2014, as a result

# FEDERAL/STATE GRANT FUND

## Attachment IV

of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

- On December 22, 2015 (AS 16154), an increase of \$909,927 to both revenues and expenditures was appropriated for the annual award of the Four-for-Life Grant Program, 1920002-2015. The Virginia Department of Health, Office of Emergency Medical Services Four-for-Life Program is funded from the \$4 fee included as part of the annual Virginia motor vehicle registration. Funds are set aside by the state for local jurisdictions for emergency medical services purposes including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. Funds are allocated based on the vehicle registrations processed in each locality. These funds do not support any positions and no Local Cash Match is required.
- On October 24, 2015 (AS 16112), an increase of \$1,158,582 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2016, as a result of an award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On August 4, 2015 (AS 16057), an increase of \$88,800 to revenues, expenditures, and Local Cash Match was appropriated to the Rescue Squad Assistance Fund Grant, 1920021-2015, as a result of an award from the Virginia Department of Health, Office of Emergency Medical Services. These funds will support the purchase of six automatic chest compression systems. The grant period extends from July 1, 2015 to June 30, 2016. The required Local Cash Match of \$44,400 is available from the Local Cash Match Reserve. There are no positions associated with this grant.

### **Emergency Preparedness**

An increase of \$120,460 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On August 18, 2015 (AS 16072), an increase of \$109,897 to both revenues and expenditures was appropriated to the Emergency Management Performance Grant, 1HS0012-2015, as the result of an award from the U.S. Department of Homeland Security through the Virginia Department of Emergency Management. This grant provides funds to enhance the capacity of localities to develop and maintain a comprehensive emergency management program by providing funding that supports planning, training, and equipment procurement activities for the grant period July 1, 2015 through June 30, 2016. Funding will continue to support 1/0.8 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required to accept this award.

# FEDERAL/STATE GRANT FUND

## Attachment IV

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- On January 19, 2016 (AS 16167), an increase of \$10,563 to both revenues and expenditures was appropriated for the EMNET Grant, 1HS0038-2015, as the result of an award from the U.S. Department of Homeland Security. These funds support partial payment of the yearly maintenance costs for the network backup systems of Northern Virginia jurisdictions. The grant period extends from September 1, 2015 to May 31, 2017. There are no positions associated with this grant and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

Attachment IV

## FUND STATEMENT

### Fund 50000, Federal-State Grant Fund

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance <sup>1</sup></b>	<b>\$37,973,535</b>	<b>\$742,261</b>	<b>\$39,204,297</b>	<b>\$39,204,297</b>	<b>\$0</b>
Revenue:					
Federal Funds <sup>2</sup>	\$61,361,656	\$0	\$119,056,879	\$139,354,897	\$20,298,018
State Funds <sup>2</sup>	27,982,488	0	35,090,801	35,787,461	696,660
Other Revenue	5,461,972	0	972,260	1,504,754	532,494
Other Match	0	0	786,746	786,746	0
Reserve for Estimated Grant Funding	0	103,629,862	35,486,199	35,486,199	0
<b>Total Revenue</b>	<b>\$94,806,116</b>	<b>\$103,629,862</b>	<b>\$191,392,885</b>	<b>\$212,920,057</b>	<b>\$21,527,172</b>
Transfers In:					
General Fund (10001)					
Local Cash Match <sup>1</sup>	\$4,942,711	\$0	\$3,626,899	\$5,041,392	\$1,414,493
Reserve for Estimated Local Cash Match	265,753	5,408,464	1,781,565	367,072	(1,414,493)
<b>Total Transfers In</b>	<b>\$5,208,464</b>	<b>\$5,408,464</b>	<b>\$5,408,464</b>	<b>\$5,408,464</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$137,988,115</b>	<b>\$109,780,587</b>	<b>\$236,005,646</b>	<b>\$257,532,818</b>	<b>\$21,527,172</b>
Expenditures:					
Emergency Preparedness <sup>3</sup>	\$14,288,616	\$0	\$26,823,486	\$28,482,503	\$1,659,017
Economic Development Authority	500,000	0	1,450,000	1,450,000	0
Department of Housing and Community Development	1,574,679	0	1,555,085	1,555,085	0
Office of Human Rights	258,244	0	487,500	487,500	0
Department of Transportation <sup>2</sup>	6,322,522	0	47,450,970	50,517,889	3,066,919
Fairfax County Public Library	0	0	5,771	5,771	0
Department of Family Services <sup>2</sup>	32,329,010	0	38,831,374	47,562,308	8,730,934
Health Department	4,880,625	0	6,245,863	6,245,863	0
Office to Prevent and End Homelessness	2,777,132	0	3,501,822	4,364,250	862,428
Fairfax-Falls Church Community Services Board	14,442,335	0	34,383,070	34,383,070	0
Department of Neighborhood and Community Services	617,529	0	1,050,986	1,050,986	0
Circuit Court and Records	0	0	10,588	10,588	0
Juvenile & Domestic Relations District Court	275,297	0	979,354	979,354	0
Commonwealth's Attorney	63,201	0	174,406	174,406	0
General District Court	735,639	0	1,259,070	1,259,070	0
Police Department	5,863,129	0	5,245,806	5,528,510	282,704
Office of the Sheriff	0	0	148,689	148,689	0
Fire and Rescue Department	13,155,860	0	22,190,507	30,530,169	8,339,662
Department of Public Safety Communications	0	0	650,000	650,000	0
Unclassified Administrative Expenses	0	109,038,326	42,819,038	41,404,545	(1,414,493)
<b>Total Expenditures</b>	<b>\$98,083,818</b>	<b>\$109,038,326</b>	<b>\$235,263,385</b>	<b>\$256,790,556</b>	<b>\$21,527,171</b>
Transfers Out:					
County Insurance Fund (60000)	\$700,000	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$98,783,818</b>	<b>\$109,038,326</b>	<b>\$235,263,385</b>	<b>\$256,790,556</b>	<b>\$21,527,171</b>
<b>Ending Balance <sup>4</sup></b>	<b>\$39,204,297</b>	<b>\$742,261</b>	<b>\$742,261</b>	<b>\$742,262</b>	<b>\$1</b>

# FEDERAL/STATE GRANT FUND

## Attachment IV

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<sup>1</sup> The FY 2016 Revised Budget Plan Beginning Balance reflects \$12,199,343 in Local Cash Match carried over from FY 2015. This includes \$6,648,069 in Local Cash Match previously appropriated to agencies but not yet expended, \$1,350,679 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

<sup>2</sup> In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$1,413,020.65 in revenues has been reflected as a decrease to FY 2015 actuals and \$1,143,115.21 in expenditures has been reflected as an increase to FY 2015 actuals to properly record revenue and expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$1,143,115.21 to the FY 2016 Revised Budget Plan. The audit adjustments have been included in the FY 2015 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments are included in the FY 2016 Third Quarter package.

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

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

**FY 2016 Third Quarter Review**  
**Attachment V – SAR and FPR**

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 16190

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 19, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2016, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:**

**Fund 10001 - General Fund**

**AGENCY**

01	Board of Supervisors		
	Compensation		(\$4,366)
	Operating Expenses		\$2,183
			<b>(\$2,183)</b>
02	Office of the County Executive		
	Compensation		(\$51,866)
	Operating Expenses		\$25,933
			<b>(\$25,933)</b>
06	Department of Finance		
	Operating Expenses		(\$19,161)
			<b>(\$19,161)</b>
08	Facilities Management Department		
	Operating Expenses		(\$45,000)
			<b>(\$45,000)</b>
12	Department of Procurement and Material Management		
	Compensation		(\$16,700)
	Operating Expenses		\$8,350
			<b>(\$8,350)</b>
20	Department of Management and Budget		
	Compensation		(\$43,500)
	Operating Expenses		\$21,750
			<b>(\$21,750)</b>
25	Business Planning and Support		
	Compensation		(\$19,258)
	Operating Expenses		\$9,629
			<b>(\$9,629)</b>
26	Office of Capital Facilities		
	Operating Expenses		\$100,000
			<b>\$100,000</b>
31	Land Development Services		
	Operating Expenses		\$55,000
			<b>\$55,000</b>

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

35	Department of Planning and Zoning		
	Compensation	(\$100,000)	
	Operating Expenses	\$300,000	
			<u>\$200,000</u>
37	Office of the Financial and Program Auditor		
	Compensation	(\$3,358)	
	Operating Expenses	\$1,679	
			<u>(\$1,679)</u>
38	Department of Housing and Community Development		
	Compensation	(\$55,504)	
	Operating Expenses	\$27,752	
			<u>(\$27,752)</u>
39	Office of Human Rights and Equity Programs		
	Compensation	(\$14,158)	
	Operating Expenses	\$7,079	
			<u>(\$7,079)</u>
51	Fairfax County Park Authority		
	Operating Expenses	(\$106,000)	
			<u>(\$106,000)</u>
52	Fairfax County Public Library		
	Compensation	(\$215,474)	
	Operating Expenses	\$107,737	
			<u>(\$107,737)</u>
67	Department of Family Services		
	Compensation	\$200,549	
	Operating Expenses	(\$395,000)	
			<u>(\$194,451)</u>
71	Health Department		
	Compensation	(\$196,384)	
	Operating Expenses	\$100,000	
			<u>(\$96,384)</u>
81	Juvenile and Domestic Relations District Court		
	Compensation	(\$15,000)	
	Operating Expenses	(\$160,000)	
			<u>(\$175,000)</u>
85	General District Court		
	Compensation	(\$14,718)	
	Operating Expenses	\$7,359	
			<u>(\$7,359)</u>
87	Unclassified Administrative Expenses (Public Works)		
	Operating Expenses	\$1,600,000	
			<u>\$1,600,000</u>

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

87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$1,200,000
		<u>\$1,200,000</u>
89	Employee Benefits	
	Benefits	(\$473,490)
		<u>(\$473,490)</u>
90	Police Department	
	Compensation	\$1,600,000
	Operating Expenses	(\$1,300,000)
		<u>\$300,000</u>
91	Office of the Sheriff	
	Compensation	(\$50,000)
	Operating Expenses	(\$190,000)
		<u>(\$240,000)</u>
92	Fire and Rescue Department	
	Compensation	\$1,900,000
	Operating Expenses	(\$1,184,000)
		<u>\$716,000</u>
93	Office of Emergency Management	
	Compensation	(\$13,096)
	Operating Expenses	\$6,548
		<u>(\$6,548)</u>

<b>FUND</b>		
10040	Information Technology	
	IT Projects	\$144,719
		<u>\$144,719</u>
20000	Consolidated Debt Service	
	Bond Expenses	(\$4,491,652)
		<u>(\$4,491,652)</u>
30010	General Construction and Contributions	
	Capital Projects	\$21,674,771
		<u>\$21,674,771</u>
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	(\$3,769,486)
		<u>(\$3,769,486)</u>
30040	Contributed Roadway Improvements	
	Capital Projects	\$2,552,755
		<u>\$2,552,755</u>
30060	Pedestrian Walkway Improvements	
	Capital Projects	\$837,663
		<u>\$837,663</u>
30070	Public Safety Construction	
	Capital Projects	\$149,703,368
		<u>\$149,703,368</u>
30400	Park Authority Bond Construction	
	Capital Projects	\$41,329
		<u>\$41,329</u>
40000	County Transit Systems	
	Operating Expenses	(\$1,140,000)
		<u>(\$1,140,000)</u>
40010	County and Regional Transportation Projects	
	Capital Projects	(\$10,773,018)
		<u>(\$10,773,018)</u>
40040	Fairfax-Falls Church Community Services Board	
	Operating Expenses	(\$45,000)
		<u>(\$45,000)</u>
40100	Stormwater Services	
	Compensation	\$29,497
	Work Performed for Others	(\$29,497)
	Capital Projects	(\$248,024)
		<u>(\$248,024)</u>
40150	Refuse Disposal	
	Capital Projects	\$1,023,786
		<u>\$1,023,786</u>

## FUND

40170	I-95 Refuse Disposal	
	Capital Projects	\$300,000
		<u>\$300,000</u>
40180	Tyson's Service District	
	Capital Projects	\$6,450,000
		<u>\$6,450,000</u>
40300	Housing Trust Fund	
	Capital Projects	\$217,341
		<u>\$217,341</u>
40330	Elderly Housing Programs	
	Compensation	(\$4,470)
	Benefits	\$4,470
		<u>\$0</u>
50000	Federal/State Grants	
	Grant Expenditures	\$20,384,056
		<u>\$20,384,056</u>
60000	County Insurance	
	Operating Expenses	\$4,024,115
		<u>\$4,024,115</u>
60010	Department of Vehicle Services	
	Operating Expenses	(\$9,484,349)
		<u>(\$9,484,349)</u>
69310	Sewer Bond Construction	
	Capital Projects	\$973,306
		<u>\$973,306</u>
73030	OPEB Trust	
	Operating Expenses	\$4,350,000
		<u>\$4,350,000</u>

GIVEN under my hand this \_\_\_\_\_ of April, 2016

By: \_\_\_\_\_

Catherine A. Chianese  
Clerk to the Board of Supervisors

**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 16190**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 19, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2016, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

**Appropriate to:**

**Schools**

**FUND**

S10000	Public School Operating	
	Operating Expenditures	(\$2,735,083)
S31000	Public School Construction	
	Capital Projects	\$214,134,021
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	(\$3,228,015)
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$129,323
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$3,583,795
S60000	Public School Insurance	
	Operating Expenditures	\$27,851
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$18,373,309
S71000	Educational Employees' Retirement	
	Operating Expenditures	(\$9,556,340)
S71100	Public School OPEB Trust	
	Operating Expenditures	\$20,000

GIVEN under my hand this \_\_\_\_\_ of April, 2016

By: \_\_\_\_\_

Catherine A. Chianese  
 Clerk to the Board of Supervisors

**FISCAL PLANNING RESOLUTION**  
**Fiscal Year 2016**  
**Amendment AS 16901**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 19, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2016 Fiscal Plan Transfers are hereby amended as follows:

<b>Fund</b>	<b>Transfer To</b>	<b>From</b>	<b>To</b>	<b>Change</b>
<b>10001</b>	<b>General Fund</b>			
	Fund 10010 Revenue Stabilization	\$10,826,968	\$15,381,802	\$4,554,834
	Fund 30010 General Construction and Contributions	\$21,941,768	\$28,561,768	\$6,620,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$9,761,805	\$13,353,356	\$3,591,551
	Fund 30070 Public Safety Construction	\$0	\$100,000	\$100,000
	Fund 40000 County Transit Systems	\$34,547,739	\$33,407,739	(\$1,140,000)
	Fund 40040 Community Services Board	\$116,288,498	\$116,243,498	(\$45,000)
	Fund 60000 County Insurance	\$23,278,826	\$25,819,826	\$2,541,000
	Fund 73030 OPEB Trust	\$26,000,000	\$21,000,000	(\$5,000,000)
<b>20000</b>	<b>Consolidated Debt Service</b>			
	Fund 10010 Revenue Stabilization	\$0	\$4,524,735	\$4,524,735
<b>30020</b>	<b>Infrastructure Replacement and Upgrades</b>			
	Fund 30010 General Construction and Contributions	\$0	\$2,931,823	\$2,931,823
	Fund 30060 Pedestrian Walkway Improvements	\$0	\$837,663	\$837,663
<b>69000</b>	<b>Sewer Revenue</b>			
	Fund 69020 Sewer Bond Parity Debt Service	\$18,500,000	\$19,000,000	\$500,000
	Fund 69310 Sewer Bond Construction	\$22,928,362	\$24,428,362	\$1,500,000

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Catherine A. Chianese  
Clerk to the Board of Supervisors

FY 2015 Audit Adjustments

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 15311

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 19, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2015, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:

69020 Sewer Bond Parity Debt Service

Operating Expenses	\$564,981
	<hr/>
	\$564,981

69040 Sewer Bond Subordinate Debt Service

Operating Expenses	\$55,207
	<hr/>
	\$55,207

A Copy - Teste:

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Catherine A. Chianese  
Clerk to the Board of Supervisors

**FY 2016 Third Quarter Review**  
**Attachment VI – FY 2015 Audit Adjustments**

## FY 2015 AUDIT ADJUSTMENTS

The FY 2015 General Fund ending balance is increased by \$2.08 million as a result of revenue audit adjustments of \$2.46 million offset by expenditure audit adjustments of \$0.38 million. Adjustments in FY 2015 expenditures were made in the General Fund Group, Debt Service, Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that all of these audit adjustments were reflected in the FY 2015 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
<b>General Fund Group</b>							
10001	General Fund - Real Estate Taxes			\$765,886.00		\$765,886.00	
	To record Real Estate tax receipts received within the first 45 days of FY 2016 that were actually earned in FY 2015.						
10001	General Fund - Personal Property Tax - Current			\$852,243.00		\$852,243.00	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2016.						
10001	General Fund - Communications Sales and Use Tax			\$168,259.00		\$168,259.00	
	To record communications tax receipts received within the first 45 days of FY 2016.						
10001	General Fund - Transient Occupancy Tax			\$277,574.00		\$277,574.00	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2016.						
10001	General Fund - Transient Occupancy Tax - Additional			\$301,184.00		\$301,184.00	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2016.						
10001	General Fund Interest - Ambulance Transport Fees			(\$181,142.00)		(\$181,142.00)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2016.						
10001	General Fund - Miscellaneous Revenue			\$273,313.32		\$273,313.32	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Employee Benefits				\$189,716.15	(\$189,716.15)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Housing				\$188,907.74	(\$188,907.74)	
	To accurately record personnel services expenditure accruals.						
	<b>Total Fund 10001, General Fund</b>			<b>\$2,457,317.32</b>	<b>\$378,623.89</b>	<b>\$2,078,693.43</b>	
10040	Information Technology	3G70-022-000			\$102,280.29	(\$102,280.29)	(\$102,280.29)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 10040, Information Technology</b>			<b>\$0.00</b>	<b>\$102,280.29</b>	<b>(\$102,280.29)</b>	<b>(\$102,280.29)</b>
<b>Debt Service Fund</b>							
20000	Consolidated Debt Service				(\$33,083,012.00)	\$33,083,012.00	
	To accurately record expenditure accrual						
	<b>Total Fund 20000, Consolidated Debt Service</b>			<b>\$0.00</b>	<b>(\$33,083,012.00)</b>	<b>\$33,083,012.00</b>	
<b>Capital Project Funds</b>							
30010	General Construction and Contributions	2G51-003-000			\$26,600.00	(\$26,600.00)	(\$26,600.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$2,140.00	(\$2,140.00)	(\$2,140.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30010, General Construction and Contributions</b>			<b>\$0.00</b>	<b>\$28,740.00</b>	<b>(\$28,740.00)</b>	<b>(\$28,740.00)</b>
30070	Public Safety Construction	PS-000006			\$1,306,631.79	(\$1,306,631.79)	(\$1,306,631.79)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30070, Public Safety Construction</b>			<b>\$0.00</b>	<b>\$1,306,631.79</b>	<b>(\$1,306,631.79)</b>	<b>(\$1,306,631.79)</b>
30400	Park Authority Bond Construction	PR-000005			(\$48,644.00)	\$48,644.00	\$48,644.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000012			\$7,315.34	(\$7,315.34)	(\$7,315.34)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30400, Park Authority Bond Construction</b>			<b>\$0.00</b>	<b>(\$41,328.66)</b>	<b>\$41,328.66</b>	<b>\$41,328.66</b>
<b>Special Revenue Funds</b>							
40000	County Transit Systems			\$1,350.00		\$1,350.00	
	To accurately record revenue in the appropriate fiscal year.						
40000	County Transit Systems				\$1,350.00	(\$1,350.00)	
	To accurately record expenditure accrual.						
	<b>Total Fund 40000, County Transit Systems</b>			<b>\$1,350.00</b>	<b>\$1,350.00</b>	<b>\$0.00</b>	
40010	County and Regional Transportation Projects	2G40-066-000			\$108,685.60	(\$108,685.60)	(\$108,685.60)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	ST-000003			\$325,048.29	(\$325,048.29)	(\$325,048.29)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
40010	County and Regional Transportation Projects	TF-000020			\$194,250.00	(\$194,250.00)	(\$194,250.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000021			\$145,034.00	(\$145,034.00)	(\$145,034.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40010, County and Regional Transportation Projects</b>				<b>\$0.00</b>	<b>\$773,017.89</b>	<b>(\$773,017.89)</b>	<b>(\$773,017.89)</b>
40100	Stormwater Services	SD-000031			\$194,226.48	(\$194,226.48)	(\$194,226.48)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000033			\$53,798.00	(\$53,798.00)	(\$53,798.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40100, Stormwater Services</b>				<b>\$0.00</b>	<b>\$248,024.48</b>	<b>(\$248,024.48)</b>	<b>(\$248,024.48)</b>
40150	Refuse Disposal				\$121,641.44	(\$121,641.44)	
	To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.						
40150	Refuse Disposal				\$23,500.44	(\$23,500.44)	
	To record expenditures in the appropriate fiscal year.						
40150	Refuse Disposal	SW-000011			\$53,214.05	(\$53,214.05)	(\$53,214.05)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40150, Refuse Disposal</b>				<b>\$0.00</b>	<b>\$198,355.93</b>	<b>(\$198,355.93)</b>	<b>(\$53,214.05)</b>
50000	Federal/State Grants		1400067-12	\$78,769.68	\$89,511.00	(\$10,741.32)	(\$168,280.68)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-13	\$189,706.30	\$189,706.30	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-14	\$221,818.00	\$221,818.00	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-13	\$255,344.64	\$255,344.64	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-14	\$43,315.02	\$43,315.02	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-13	\$120,294.75	\$120,294.75	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-14	\$160,732.76	\$160,732.76	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670020-15	\$62,392.74	\$62,392.74	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1750004-13	(\$148,616.00)		(\$148,616.00)	\$148,616.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1760004-15	(\$932,759.91)		(\$932,759.91)	\$932,759.91
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1760026-15	(\$411,300.00)		(\$411,300.00)	\$411,300.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-14	\$10,538.35		\$10,538.35	(\$10,538.35)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0036-10	(\$363,711.00)		(\$363,711.00)	\$363,711.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-10	(\$317,949.61)		(\$317,949.61)	\$317,949.61
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-11	(\$274,410.00)		(\$274,410.00)	\$274,410.00
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0051-12	(\$86,439.76)		(\$86,439.76)	\$86,439.76
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0076-14	(\$20,746.61)		(\$20,746.61)	\$20,746.61
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400021-15		(\$30,154.34)	\$30,154.34	\$30,154.34
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400022-15		\$30,154.34	(\$30,154.34)	(\$30,154.34)
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 50000, Federal/State Grants</b>				<b>(\$1,413,020.65)</b>	<b>\$1,143,115.21</b>	<b>(\$2,556,135.86)</b>	<b>\$2,377,113.86</b>
<b>Internal Service Funds</b>							
60000	County Insurance				\$2,541,000.00	(\$2,541,000.00)	
	To properly state the accrued liability balance per the actuarial valuation June 30, 2015. Adjustment does not impact cash balance. However there is a corresponding reduction to the accrued liability for active worker's compensation and other insurance cases.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
60000	County Insurance				(\$0.42)	\$0.42	
	To properly record expenditure in the proper fiscal period.						
	<b>Total Fund 60000, County Insurance</b>			<b>\$0.00</b>	<b>\$2,540,999.58</b>	<b>(\$2,540,999.58)</b>	
60010	Department of Vehicle Services				\$114,067.58	(\$114,067.58)	
	To properly record expenditure in the proper fiscal period.						
	<b>Total Fund 60010, Department Of Vehicle Services</b>			<b>\$0.00</b>	<b>\$114,067.58</b>	<b>(\$114,067.58)</b>	
60020	Document Services Division			\$4,382.93		\$4,382.93	
	To record adjustments to revenue accruals to account for items in the proper fiscal period						
60020	Document Services Division				\$4,382.68	(\$4,382.68)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	<b>Total Fund 60020, Document Services Devison</b>			<b>\$4,382.93</b>	<b>\$4,382.68</b>	<b>\$0.25</b>	
60030	Technology Infrastructure Services				(\$0.60)	\$0.60	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	<b>Total Fund 60030, Technology Infrastructure Services</b>			<b>\$0.00</b>	<b>(\$0.60)</b>	<b>\$0.60</b>	
60040	Health Benefits				(\$1,048,673.00)	\$1,048,673.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2015.						
	<b>Total Fund 60040, Health Benefits</b>			<b>\$0.00</b>	<b>(\$1,048,673.00)</b>	<b>\$1,048,673.00</b>	
<b>Enterprise Funds</b>							
69000	Sewer Revenue			\$123,350.96		\$123,350.96	
	To record earned interest in the appropriate fiscal year.						
	<b>Total Fund 69000, Sewer Revenue</b>			<b>\$123,350.96</b>	<b>\$0.00</b>	<b>\$123,350.96</b>	
69010	Sewer Operation and Maintenance				\$0.55	(\$0.55)	
	To record expenditure accrual in the appropriate fiscal year.						
	<b>Total Fund 69010, Sewer Operation and Maintenance</b>			<b>\$0.00</b>	<b>\$0.55</b>	<b>(\$0.55)</b>	
69020	Sewer Bond Parity Debt Service				\$1,167,044.20	(\$1,167,044.20)	
	To record interest payments in the appropriate fiscal year.						
	<b>Total Fund 69020, Sewer Bond Parity Debt Service</b>			<b>\$0.00</b>	<b>\$1,167,044.20</b>	<b>(\$1,167,044.20)</b>	
69040	Sewer Bond Subordinate Debt Service				\$211,889.88	(\$211,889.88)	
	To record interest payments in the appropriate fiscal year.						
	<b>Total Fund 69040, Sewer Bond Subordinate Debt Service</b>			<b>\$0.00</b>	<b>\$211,889.88</b>	<b>(\$211,889.88)</b>	
69310	Sewer Bond Construction	WW-000017			\$526,694.05	(\$526,694.05)	(\$526,694.05)
	To record earned interest in the appropriate fiscal year.						
	<b>Total Fund 69310, Sewer Bond Construction</b>			<b>\$0.00</b>	<b>\$526,694.05</b>	<b>(\$526,694.05)</b>	
<b>Agency and Trust Funds</b>							
73000	Employees' Retirement Trust			\$388,433.92		\$388,433.92	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$6,209,860.69		\$6,209,860.69	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$30,227,259.14		\$30,227,259.14	
	To record net realized gain/loss of sale of investments June 2015.						
73000	Employees' Retirement Trust			\$3,146,703.13		\$3,146,703.13	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$114,153,942.24)		(\$114,153,942.24)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73000	Employees' Retirement Trust			\$102,820.80		\$102,820.80	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust				\$312,367.96	(\$312,367.96)	
	To record payment of investment management fees as of June 2015.						
73000	Employees' Retirement Trust				\$300,579.87	(\$300,579.87)	
	To record the gross-up of securities lending expenses for FY 2015.						
73000	Employees' Retirement Trust				\$154.95	(\$154.95)	
	To accurately record expenditure accrual.						
	<b>Total Fund 73000, Employees' Retirement Trust</b>			<b>(\$74,078,864.56)</b>	<b>\$613,102.78</b>	<b>(\$74,691,967.34)</b>	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
73010	Uniformed Employees Retirement Trust			\$84,312.17		\$84,312.17	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$1,122,448.57		\$1,122,448.57	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$3,840,026.86		\$3,840,026.86	
	To record net realized gain/loss of sale of investments June 2015.						
73010	Uniformed Employees Retirement Trust			\$689,875.65		\$689,875.65	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$32,219,982.33)		(\$32,219,982.33)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73010	Uniformed Employees Retirement Trust				\$188,332.03	(\$188,332.03)	
	To record payment of investment management fees as of June 2015.						
73010	Uniformed Employees Retirement Trust				\$64,844.82	(\$64,844.82)	
	To record the gross-up of securities lending expenses for FY 2015.						
73010	Uniformed Employees Retirement Trust				\$0.20	(\$0.20)	
	To accurately record expenditure accrual.						
<b>Total Fund 73010, Uniformed Employees Retirement Trust</b>				<b>(\$26,483,319.08)</b>	<b>\$253,177.05</b>	<b>(\$26,736,496.13)</b>	
73020	Police Retirement Trust			\$27,336.38		\$27,336.38	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$938,908.15		\$938,908.15	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$276,686.44		\$276,686.44	
	To record net realized gain/loss of sale of investments June 2015.						
73020	Police Retirement Trust			\$494,616.70		\$494,616.70	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$31,224,045.54)		(\$31,224,045.54)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73020	Police Retirement Trust				\$93,220.00	(\$93,220.00)	
	To record payment of investment management fees as of June 2015.						
73020	Police Retirement Trust				\$24,454.38	(\$24,454.38)	
	To record the gross-up of securities lending expenses for FY 2015.						
73020	Police Retirement Trust				\$0.19	(\$0.19)	
	To accurately record expenditure accrual.						
<b>Total Fund 73020, Police Retirement Trust</b>				<b>(\$29,486,497.87)</b>	<b>\$117,674.57</b>	<b>(\$29,604,172.44)</b>	
73030	OPEB Trust			\$8,448.84		\$8,448.84	
	To record net realized gain/loss of sale of investments June 2015.						
73030	OPEB Trust			(\$200,060.41)		(\$200,060.41)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73030	OPEB Trust				\$250.00	(\$250.00)	
	To record payment of investment management fees as of June 2015.						
73030	OPEB Trust				\$131,582.84	(\$131,582.84)	
	To accurately record expenditure accrual.						
73030	OPEB Trust			\$8,660,000.00	\$8,660,000.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
<b>Total Fund 73030, OPEB Trust</b>				<b>\$8,468,388.43</b>	<b>\$8,791,832.84</b>	<b>(\$323,444.41)</b>	
<b>Park Authority Funds</b>							
80000	Park Revenue				\$10,049.53	(\$10,049.53)	
	To accurately record expenditure accrual.						
<b>Total Fund 80000, Park Revenue</b>				<b>\$0.00</b>	<b>\$10,049.53</b>	<b>(\$10,049.53)</b>	
80300	Park Capital Improvement	PR-000058			\$1,990.40	(\$1,990.40)	(\$1,990.40)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 80300, Park Capital Improvement</b>				<b>\$0.00</b>	<b>\$1,990.40</b>	<b>(\$1,990.40)</b>	<b>(\$1,990.40)</b>
<b>FAIRFAX COUNTY PUBLIC SCHOOLS</b>							
S10000	Public School Operating			\$1,141,891.00	(\$1,367,340.00)	\$2,509,231.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
<b>Total Fund S10000, Public School Operating</b>				<b>\$1,141,891.00</b>	<b>(\$1,367,340.00)</b>	<b>\$2,509,231.00</b>	
S31000	Public School Construction			(\$156,364.00)	\$1,125,818.00	(\$1,282,182.00)	
	To record expenditures in the proper fiscal period for accounting purposes.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
	<b>Total Fund S31000, Public School Construction</b>			<b>(\$156,364.00)</b>	<b>\$1,125,818.00</b>	<b>(\$1,282,182.00)</b>	
S40000	Public School Food and Nutrition Services			(\$6,672.00)	(\$110,538.00)	\$103,866.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S40000, Public School Food and Nutrition Services</b>			<b>(\$6,672.00)</b>	<b>(\$110,538.00)</b>	<b>\$103,866.00</b>	
S43000	Public School Adult and Community Education			\$126,746.00	\$109,327.00	\$17,419.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S43000, Public School Adult and Community Education</b>			<b>\$126,746.00</b>	<b>\$109,327.00</b>	<b>\$17,419.00</b>	
S50000	Public School Grants and Supporting			\$1,973.00	\$172,460.00	(\$170,487.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S50000, Public School Grants and Supporting</b>			<b>\$1,973.00</b>	<b>\$172,460.00</b>	<b>(\$170,487.00)</b>	
S60000	Public School Insurance				(\$27,851.00)	\$27,851.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S60000, Public School Insurance</b>			<b>\$0.00</b>	<b>(\$27,851.00)</b>	<b>\$27,851.00</b>	
S62000	Public School Health and Flexible Benefits			\$56,114.00	(\$1,642,272.00)	\$1,698,386.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S62000, Public School Health and Flexible Benefits</b>			<b>\$56,114.00</b>	<b>(\$1,642,272.00)</b>	<b>\$1,698,386.00</b>	
S71000	Educational Employees' Retirement			(\$16,839,654.00)	(\$144,961.00)	(\$16,694,693.00)	
	To record revenue and additional investment fee expenditures.						
	<b>Total Fund S71000, Educational Employees Retirement</b>			<b>(\$16,839,654.00)</b>	<b>(\$144,961.00)</b>	<b>(\$16,694,693.00)</b>	
S71100	Public School OPEB Trust			(\$304,731.00)		(\$304,731.00)	
	To record revenue in the proper fiscal period for accounting purposes.						
	<b>Total Fund S71100, Public School OPEB Trust</b>			<b>(\$304,731.00)</b>	<b>\$0.00</b>	<b>(\$304,731.00)</b>	
<b>FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS</b>							
<b>HOUSING - APPROPRIATED</b>							
30300	The Penny for Affordable Housing Fund	2H38-084-000		(\$2,694,482.00)		(\$2,694,482.00)	
	To record expenditure adjustment.						
30300	The Penny for Affordable Housing Fund	2H38-180-000		\$2,694,482.00		\$2,694,482.00	
	To record expenditure adjustment.						
	<b>Total Fund 30300, The Penny for Affordable Housing Fund</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
40300	Housing Trust	2H38-066-000			(\$217,341.27)	\$217,341.27	\$217,341.27
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 40300, Housing Trust</b>			<b>\$0.00</b>	<b>(\$217,341.27)</b>	<b>\$217,341.27</b>	<b>\$217,341.27</b>
40330	Elderly Housing Programs			(\$37,998.92)		(\$37,998.92)	
	To record revenue accrual adjustments.						
40330	Elderly Housing Programs		Various		\$1,483.27	(\$1,483.27)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
	<b>Total Fund 40330, Elderly Housing Programs</b>			<b>(\$37,998.92)</b>	<b>\$1,483.27</b>	<b>(\$39,482.19)</b>	
<b>HOUSING - NON-APPROPRIATED</b>							
81100	Fairfax County Rental Program		Various	(\$115,238.11)	\$482.86	(\$115,720.97)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
	<b>Total Fund 81100, Fairfax County Rental Program</b>			<b>(\$115,238.11)</b>	<b>\$482.86</b>	<b>(\$115,720.97)</b>	
81510	Section 8 Annual Contribution		3380004	\$3,551,192.00		\$3,551,192.00	(\$3,551,192.00)
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380005	\$822,898.00		\$822,898.00	(\$822,898.00)
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380063	(\$4,374,090.00)	\$300,000.00	(\$4,674,090.00)	\$4,074,090.00
	To record annual HUD contribution, revenue accrual adjustments and a transfer to fund 81520.						
81510	Section 8 Annual Contribution		3380004		\$53,339.00	(\$53,339.00)	(\$53,339.00)
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380005		\$80.00	(\$80.00)	(\$80.00)
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380005		(\$353,419.00)	\$353,419.00	\$353,419.00
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
	<b>Total Fund 81510, Section 8 Annual Contribution</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
81520	Public Housing Program - Projects Under Management To reclassify and properly record revenues, record asset management fees in the proper fiscal period for accounting purposes and record a transfer from fund 81510. To record accrued leave, adjustments to payroll accruals, to reclassify expenditures for reporting purposes and adjust operating expense accruals to report expenditures in the proper fiscal period.		Various	\$423,676.35	\$184,363.26	\$239,313.09	(\$184,363.26)
<b>Total Fund 81520, Public Housing Program - Projects Under Management</b>				<b>\$423,676.35</b>	<b>\$184,363.26</b>	<b>\$239,313.09</b>	<b>(\$184,363.26)</b>
81530	Public Housing Program - Projects Under Modernization To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the FY 2016 Revised Budget Plan.		3380039	\$7,699.58	\$7,699.58		Offsetting
81530	Public Housing Program - Projects Under Modernization To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the FY 2016 Revised Budget Plan.		3380053	\$8,949.07	\$8,949.07		Offsetting
<b>Total Fund 81530, Public Housing Program - Projects Under Modernization</b>				<b>\$16,648.65</b>	<b>\$16,648.65</b>	<b>\$0.00</b>	<b>\$0.00</b>

**FY 2016 Third Quarter Review**  
**Attachment VII – FCPS Third Quarter Review**

**Staff Contact:** Kristen Michael, assistant superintendent, Department of Financial Services

**Meeting Category:** March 10, 2016 - Regular Meeting No. 15

**Subject:** FY 2016 Third Quarter Budget Review

**School Board Action Required:** Decision

**Key Points:**

This agenda item is provided to review the current FY 2016 budget and to make revisions as necessary. The FY 2016 Third Quarter Budget Review reports on activity and requests that have been made since the School Board's Midyear Budget Review that was approved on December 17, 2015.

Recommended School Operating Fund revenue adjustments reflect a net increase of \$2.8 million. These adjustments include an increase of \$3.0 million in sales tax revenue based on higher actual trend, a decrease of \$0.1 million in state revenue for National Board Certified Teacher (NBCT) pass-through payments based on the number of FCPS teachers eligible to receive a stipend from the state in FY 2016, and a decrease of \$59,358 in the IDEA Section 611 grant award. These two grant revenue reductions are offset by corresponding expenditure adjustments.

Recommended School Operating Fund expenditure adjustments reflect a net decrease of \$2.5 million. These adjustments include the corresponding expenditure reductions for NBCT and IDEA Section 611 totaling \$0.2 million, as well as savings from compensation accounts as a result of the positions in the staffing reserve that were not allocated to schools totaling \$7.0 million and savings of \$3.0 million from transportation fuel. These decreases are offset by increases of \$7.2 million for snow removal and \$0.5 million for one-time school start-up costs for Ft. Belvoir.

In total, in the School Operating Fund, this agenda recognizes increased revenue totaling \$2.8 million and decreased disbursements totaling \$2.5 million, which results in available funds totaling \$5.3 million. The available funding is recommended to be unallocated until the FY 2016 Final Budget Review providing the School Board with flexibility for addressing one-time needs or FY 2018 beginning balance requirements.

Changes to other School Board funds are detailed in the attachment. Also, attached is an update on the status of grants for FY 2016.

**Recommendation:**

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2016 Third Quarter Budget Review and as detailed in the agenda item.

**Attachment:**

FY 2016 Third Quarter Budget Review

[FY 2016 Third Quarter Budget Review.pdf \(215 KB\)](#)

### Motion & Voting

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Approve revenue and expenditure adjustments as reflected in the FY 2016 Third Quarter Budget Review and as detailed in the agenda item and introduced as new business on February 18, 2016.

Motion by Jane K Strauss, second by Tamara D Kaufax.

Final Resolution: Motion Carries

Yes: Tamara D Kaufax, Ryan McElveen, Jeanette Hough, Jane K Strauss, Karen Corbett Sanders, Sandra S Evans - Vice Chairman, Patricia Hynes - Chairman, Ilryong Moon, Tom Wilson, Elizabeth Schultz, Dalia Palchik

**AMOUNT**

**I. REVENUE ADJUSTMENTS**

**A. Sales Tax**

**\$2,990,236**

The FY 2016 projection for sales tax revenue is being increased by \$3.0 million as compared to the projection included in the FY 2016 Midyear Budget Review. The projected increase is based on higher actual trend.

**B. Grant Adjustments** *(Revenue adjustments are offset by corresponding expenditure adjustments in II.A.)*

**1. National Board Certified Teachers (NBCT)**

**(127,500)**

A lower actual number of teachers receiving an NBCT stipend from the state than budgeted will result in a decrease of \$0.1 million in revenue received for the state-funded portion of the stipend.

**2. IDEA Section 611**

**(59,358)**

The FY 2016 IDEA Section 611 award decreased by \$59,358 from the FY 2016 Revised Budget estimate.

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**TOTAL REVENUE ADJUSTMENTS**

**\$2,803,378**

	<u>AMOUNT</u>	<u>POSITIONS</u>
<b>II. EXPENDITURE ADJUSTMENTS</b>		
<b>X A. Grant Adjustments</b> <i>(Expenditure adjustments are offset by corresponding revenue adjustments in I.B.)</i>		
<b>1. National Board Certified Teachers (NBCT)</b> A lower actual number of teachers receiving an NBCT stipend from the state than budgeted will result in a decrease of \$0.1 million in expenditures for the state-funded stipend paid to employees.	<b>(\$127,500)</b>	<b>(0.0)</b>
<b>2. IDEA Section 611</b> The FY 2016 IDEA Section 611 award decreased by \$59,358 from the FY 2016 Revised Budget estimate.	<b>(59,358)</b>	<b>(0.0)</b>
<b>X B. Staffing Reserve</b> As of the Third Quarter Budget Review, a total of 51.74 positions remain in the staffing reserve, and all are being returned. This, combined with allocating more instructional assistant positions than budgeted, results in a total savings of \$7.0 million.	<b>(6,963,158)</b>	<b>(51.7)</b>
<b>X C. Transportation Fuel Savings</b> Based on actual vehicle fuel rates, savings of \$3.0 million can be recognized. FCPS has experienced lower than budgeted fuel rates, with fuel rates projected to remain below the budgeted rate through the end of the fiscal year.	<b>(2,992,555)</b>	<b>(0.0)</b>
<b>X D. Snow Removal</b> Due to the extreme weather conditions and significant snowfall, additional funding is required to pay contractors and custodian overtime for snow removal. If available, FCPS will apply for federal reimbursement from the Federal Emergency Management Agency (FEMA). Any reimbursement received will be recognized in a future quarterly budget review.	<b>7,200,000</b>	<b>0.0</b>
<b>X E. School Start Up</b> In FY 2017, FCPS will open a second elementary school on Fort Belvoir. In preparation of the opening, one-time funding of \$0.5 million for library materials, textbooks, instructional supplies and professional development will be required.	<b>463,920</b>	<b>0.0</b>
	<hr/>	<hr/>
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>	<b><u>(\$2,478,651)</u></b>	<b><u>(51.7)</u></b>

√-Recurring  
X-Nonrecurring

**FY 2016 SCHOOL OPERATING FUND SUMMARY**

	<b><u>AMOUNT</u></b>
TOTAL REVENUE INCREASE	\$2,803,378
TOTAL EXPENDITURE DECREASE	<u>(2,478,651)</u>
<b>FY 2016 THIRD QUARTER FUNDS AVAILABLE</b>	<b>\$5,282,029</b>

**FY 2018 BEGINNING BALANCE SUMMARY**

	<b><u>AMOUNT</u></b>
AMOUNT NEEDED TO MAINTAIN FY 2018 BEGINNING BALANCE LEVEL WITH FY 2017 ADVERTISED BUDGET	\$27,838,595

**III. Other Funds**

**SCHOOL CONSTRUCTION FUND**

Authorized but unissued bonds increased by \$65.5 million due to additional projects loaded from the 2013 and 2015 bond referenda. Projects included: capacity enhancements at Westbriar ES; renovation planning of Newington Forest ES, White Oaks ES, and Rocky Run MS; and renovation construction of North Springfield ES, Keene Mill ES, Bucknell ES, Cherry Run ES, Newington Forest ES, Stratford Landing ES, and West Springfield HS. The budget for additional contractual commitments increased by \$65.5 million to account for the renovation projects stated above.

**FOOD AND NUTRITION SERVICES FUND**

The FY 2016 third quarter revenue for the Food and Nutrition Fund totals \$74.8 million. Revenue reflects a decrease of \$3.3 million, as compared to the midyear projection, due to the loss of revenue from the closure of schools for inclement weather. Expenditures of \$78.2 million also decreased by \$3.3 million due to savings from food expenditures and employee salaries. As a result of these FY 2016 adjustments, the Food and Nutrition Services General Reserve, which is an allocated reserve, will remain unchanged at \$9.0 million.

**ADULT AND COMMUNITY EDUCATION FUND**

Revenue and expenditures for the Adult and Community Education (ACE) Fund each total \$10.1 million, reflecting a balanced budget. The FY 2016 Third Quarter Budget Review includes a \$0.1 million increase in revenue, as compared to the midyear projection, due to recognizing a net \$0.1 million increase in the federal ACE grant award for the Adult Education and Family Literacy Act (AEFLA) grant. A corresponding \$0.1 million increase in expenditures is also reflected as the result of the additional federal grant award.

**GRANTS AND SELF-SUPPORTING PROGRAMS FUND**

The FY 2016 third quarter adjustments include the net impact of new and revised grant awards which result in an increase of \$2.2 million.

**Grants Subfund:**

New and revised grant awards result in a net increase of \$2.2 million with no change in positions.

<b>Federal</b>	<b>Amount *</b>	<b>Positions</b>
Title I Part A	\$290,627	0.0
Title I Part D N&D SOP	29,927	0.0
Title III IMMIGRANT AND YOUTH	75,981	0.0
DEPARTMENT OF DEFENSE EDUCATION ACTIVITY FT BELVOIR SPECIAL ED	214,261	0.0
21ST CENTURY COMMUNITY LEARNING CENTERS	199,758	0.0
21ST CENTURY KEY & GLASGOW	161,996	0.0
Other Grants (under \$20,000)	2,447	0.0
<b>State</b>		
CAREER SWITCHER PROGRAM	23,000	0.0
FALLS CHURCH HS-STATE EBACKPACK	199,992	0.0
PROJECT GRADUATION REGIONAL ACADEMY YR3	41,661	0.0
LEE HS-STATE EBACKPACK	200,392	0.0
STATE TECHNOLOGY	305,801	0.0
STUART HS STATE EBACKPACK	232,392	0.0
WOLFTRAP EARLY ARTS	85,016	0.0
Other Grants (under \$20,000)	2,563	0.0
<b>Other</b>		
APPLE FCU TEACHER GRANT	25,000	0.0
EXPANDING VISIONS	25,000	0.0
GLOBAL KOREAN LANGUAGE PROGRAMS	36,000	0.0
ITALIAN EMBASSY GRANT	37,000	0.0
Other Grants (under \$20,000)	<u>28,680</u>	<u>0.0</u>
	<b>\$2,217,493</b>	<b>0.0</b>

\* Does not add due to rounding

**Summer School Subfund:**

The FY 2016 Third Quarter Budget Review includes a \$500 increase in revenue, as compared to the midyear projection, due to recognizing a net \$500 increase for a grant award from Northrop Grumman for the Summer Technology Institute Scholarship Program at Thomas Jefferson High School for Science and Technology. A corresponding \$500 increase in expenditures is also reflected as the result of the additional grant award.

**SCHOOL INSURANCE FUND**

There are no changes to this fund.

**SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND**

There are no changes to this fund.

**EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF  
FAIRFAX COUNTY (ERFC) FUND**

There are no changes to this fund.

**SCHOOL OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND**

There are no changes to this fund.

**SCHOOL OPERATING FUND STATEMENT**

	<b>FY 2016 Midyear Revised</b>	<b>FY 2016 Third Quarter</b>	<b>Variance</b>
<b>BEGINNING BALANCE, JULY 1:</b>	\$ 146,668,730	\$ 146,668,730	\$ -
<b>RECEIPTS:</b>			
Sales Tax	\$ 182,316,374	\$ 185,306,610	\$ 2,990,236
State Aid	401,842,430	401,714,930	(127,500)
Federal Aid	50,592,446	50,533,088	(59,358)
City of Fairfax Tuition	44,005,676	44,005,676	-
Tuition, Fees, and Other	19,393,531	19,393,531	-
<b>Total Receipts</b>	<b>\$ 698,150,457</b>	<b>\$ 700,953,835</b>	<b>\$ 2,803,378</b>
<b>TRANSFERS IN:</b>			
Combined County General Fund	\$ 1,825,153,345	\$ 1,825,153,345	\$ -
County Transfer - Cable Communications	600,000	600,000	-
<b>Total Transfers In</b>	<b>\$ 1,825,753,345</b>	<b>\$ 1,825,753,345</b>	<b>\$ -</b>
<b>Total Receipts &amp; Transfers</b>	<b>\$ 2,523,903,802</b>	<b>\$ 2,526,707,180</b>	<b>\$ 2,803,378</b>
<b>Total Funds Available</b>	<b>\$ 2,670,572,532</b>	<b>\$ 2,673,375,910</b>	<b>\$ 2,803,378</b>
<b>EXPENDITURES:</b>			
School Board Flexibility Reserve	\$ 2,591,712,826	\$ 2,589,234,175	\$ (2,478,651)
	8,000,000	8,000,000	-
<b>Total Expenditures</b>	<b>\$ 2,599,712,826</b>	<b>\$ 2,597,234,175</b>	<b>\$ (2,478,651)</b>
<b>TRANSFERS OUT:</b>			
School Construction Fund	\$ 12,666,296	\$ 12,666,296	\$ -
Grants & Self-Supporting Fund	17,785,974	17,785,974	-
Adult & Community Education Fund	235,000	235,000	-
Consolidated County & School Debt Fund	3,468,575	3,468,575	-
<b>Total Transfers Out</b>	<b>\$ 34,155,845</b>	<b>\$ 34,155,845</b>	<b>\$ -</b>
<b>Total Disbursements</b>	<b>\$ 2,633,868,671</b>	<b>\$ 2,631,390,020</b>	<b>\$ (2,478,651)</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 36,703,860</b>	<b>\$ 41,985,890</b>	<b>\$ 5,282,029</b>
<b>RESERVES:</b>			
Textbook Replacement Fund	\$ 8,865,265	\$ 8,865,265	\$ -
FY 2017 Beginning Balance	27,838,595	27,838,595	-
<b>Total Reserves and Commitments</b>	<b>\$ 36,703,860</b>	<b>\$ 36,703,860</b>	<b>\$ -</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 5,282,029</b>	<b>\$ 5,282,029</b>

**SCHOOL CONSTRUCTION FUND STATEMENT**

	<b>FY 2016 Midyear Revised</b>	<b>FY 2016 Third Quarter</b>	<b>Variance</b>
<b>BEGINNING BALANCE, July 1</b>	<b>\$ 36,866,476</b>	<b>\$ 36,866,476</b>	<b>\$ -</b>
<b>RESERVES:</b>			
Reserve For Turf Replacement	1,058,045	1,058,045	-
<b>Total Reserve</b>	<b>\$ 1,058,045</b>	<b>\$ 1,058,045</b>	<b>\$ -</b>
<b>RECEIPTS:</b>			
General Obligation Bonds	\$ 155,000,000	\$ 155,000,000	\$ -
Federal Grant - DOD Ft. Belvoir	22,909,085	22,909,085	-
City of Fairfax	20,000	20,000	-
TJHSST Tuition - Capital Costs	300,000	300,000	-
Miscellaneous Revenue	286,000	286,000	-
<b>Total Receipts</b>	<b>\$ 178,515,085</b>	<b>\$ 178,515,085</b>	<b>\$ -</b>
<b>AUTHORIZED BUT UNISSUED BONDS</b>	<b>\$ 238,671,905</b>	<b>\$ 304,138,445</b>	<b>\$ 65,466,540</b>
<b>Total Referendums</b>	<b>\$ 238,671,905</b>	<b>\$ 304,138,445</b>	<b>\$ 65,466,540</b>
<b>TRANSFERS IN:</b>			
<b>School Operating Fund</b>			
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -
Classroom Equipment	397,756	397,756	-
Facility Modifications	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	1,500,000	-
Joint BOS/SB Infrastructure Sinking Reserve	168,540	168,540	-
<b>County General Construction and Contributions Fund</b>			
Synthetic Turf Field Initiative	1,500,000	1,500,000	-
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-
<b>Total Transfers In</b>	<b>\$ 27,266,296</b>	<b>\$ 27,266,296</b>	<b>\$ -</b>
<b>Total Receipts and Transfers</b>	<b>\$ 444,453,286</b>	<b>\$ 509,919,826</b>	<b>\$ 65,466,540</b>
<b>Total Funds Available</b>	<b>\$ 482,377,807</b>	<b>\$ 547,844,347</b>	<b>\$ 65,466,540</b>
<b>EXPENDITURES AND COMMITMENTS:</b>			
Expenditures	\$ 242,647,857	\$ 242,647,857	\$ -
Additional Contractual Commitments	238,671,905	304,138,445	65,466,540
<b>Total Disbursements</b>	<b>\$ 481,319,762</b>	<b>\$ 546,786,302</b>	<b>\$ 65,466,540</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 1,058,045</b>	<b>\$ 1,058,045</b>	<b>\$ -</b>
<b>Less:</b>			
Reserve For Turf Replacement	\$ 1,058,045	\$ 1,058,045	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**FOOD AND NUTRITION SERVICES FUND STATEMENT**

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 Third Quarter</b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 12,462,035</b>	<b>\$ 12,462,035</b>	<b>\$ -</b>
<b>RECEIPTS:</b>			
State Aid	\$ 1,149,874	\$ 1,149,874	\$ -
Federal Aid	35,987,618	34,549,926	(1,437,692)
Food Sales	40,978,124	39,083,935	(1,894,189)
Other Revenue	16,745	16,745	-
<b>Total Receipts</b>	<b>\$ 78,132,361</b>	<b>\$ 74,800,480</b>	<b>\$ (3,331,881)</b>
<b>Total Funds Available</b>	<b>\$ 90,594,396</b>	<b>\$ 87,262,515</b>	<b>\$ (3,331,881)</b>
<b>EXPENDITURES:</b>			
Food and Nutrition Services General Reserve	\$ 81,561,310	\$ 78,229,429	\$ (3,331,881)
	\$ 9,033,086	\$ 9,033,086	\$ -
<b>Total Disbursements</b>	<b>\$ 90,594,396</b>	<b>\$ 87,262,515</b>	<b>\$ (3,331,881)</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ADULT & COMMUNITY EDUCATION FUND STATEMENT**

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 <u>Third Quarter</u></b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 397,679</b>	<b>\$ 397,679</b>	<b>\$ -</b>
<b>RECEIPTS:</b>			
State Aid	\$ 936,843	\$ 936,843	\$ -
Federal Aid	1,666,438	1,778,342	111,904
Tuition and Fees	6,367,913	6,367,913	-
Other	417,269	417,269	-
<b>Total Receipts</b>	<b>\$ 9,388,462</b>	<b>\$ 9,500,366</b>	<b>\$ 111,904</b>
<b>TRANSFERS IN:</b>			
School Operating Fund	\$ 235,000	\$ 235,000	\$ -
<b>Total Transfers In</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ -</b>
<b>Total Receipts and Transfers</b>	<b>\$ 9,623,462</b>	<b>\$ 9,735,366</b>	<b>\$ 111,904</b>
<b>Total Funds Available</b>	<b>\$ 10,021,142</b>	<b>\$ 10,133,046</b>	<b>\$ 111,904</b>
<b>EXPENDITURES:</b>	<b>\$ 10,021,142</b>	<b>\$ 10,133,046</b>	<b>\$ 111,904</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT**

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 <u>Third Quarter</u></b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, July 1</b>			
Grants	\$ 5,409,349	\$ 5,409,349	\$ -
Summer School	7,317,999	7,317,999	-
<b>Total Beginning Balance</b>	<b>\$ 12,727,348</b>	<b>\$ 12,727,348</b>	<b>\$ -</b>
<b>RECEIPTS:</b>			
<b>Grants</b>			
State Aid	\$ 8,826,807	\$ 9,917,624	\$ 1,090,817
Federal Aid	40,265,026	41,240,022	974,996
Industry, Foundation, Other	541,065	692,745	151,680
Unallocated Grants	6,000,000	6,000,000	-
<b>Summer School</b>			
State Aid	2,100,000	2,100,000	-
Tuition	2,639,441	2,639,441	-
Industry, Foundation, Other	25,000	25,500	500
<b>Total Receipts</b>	<b>\$ 60,397,339</b>	<b>\$ 62,615,332</b>	<b>\$ 2,217,993</b>
<b>TRANSFERS IN:</b>			
School Operating Fund (Grants)	\$ 9,029,576	\$ 9,029,576	\$ -
School Operating Fund (Summer School)	8,756,398	8,756,398	-
Cable Communications Fund (Grants)	3,282,217	3,282,217	-
<b>Total Transfers In</b>	<b>\$ 21,068,191</b>	<b>\$ 21,068,191</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 94,192,878</b>	<b>\$ 96,410,871</b>	<b>\$ 2,217,993</b>
<b>EXPENDITURES:</b>			
Grants	\$ 67,354,040	\$ 69,571,533	\$ 2,217,493
Unallocated Grants	6,000,000	6,000,000	-
Summer School	18,287,870	18,288,370	500
<b>Total Expenditures</b>	<b>\$ 91,641,910</b>	<b>\$ 93,859,903</b>	<b>\$ 2,217,993</b>
<b>RESERVES:</b>			
Summer School Reserve	\$ 2,550,968	\$ 2,550,968	\$ -
<b>Total Reserves</b>	<b>\$ 2,550,968</b>	<b>\$ 2,550,968</b>	<b>\$ -</b>
<b>Total Disbursements</b>	<b>\$ 94,192,878</b>	<b>\$ 96,410,871</b>	<b>\$ 2,217,993</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL INSURANCE FUND STATEMENT**

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 <u>Third Quarter</u></b>	<b><u>Variance</u></b>
Workers' Compensation Accrued Liability	\$ 32,852,007	\$ 32,852,007	\$ -
Other Insurance Accrued Liability	4,706,704	4,706,704	-
Allocated Reserves	13,737,557	13,737,557	-
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 51,296,268</b>	<b>\$ 51,296,268</b>	<b>\$ -</b>
<b>RECEIPTS:</b>			
<b>Workers' Compensation</b>			
School Operating Fund	\$ 8,238,928	\$ 8,238,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-
<b>Other Insurance</b>			
School Operating Fund	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	50,000	50,000	-
<b>Total Receipts</b>	<b>\$ 13,081,339</b>	<b>\$ 13,081,339</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 64,377,607</b>	<b>\$ 64,377,607</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>			
Workers' Compensation Administration	\$ 669,033	\$ 669,033	\$ -
Workers' Compensation Claims Paid	9,171,000	9,171,000	-
Workers' Compensation Claims Management	1,000,000	1,000,000	-
Other Insurance	6,512,699	6,512,699	-
Allocated Reserves	9,494,015	9,494,015	-
<b>Total Expenditures</b>	<b>\$ 26,846,747</b>	<b>\$ 26,846,747</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 37,530,860</b>	<b>\$ 37,530,860</b>	<b>\$ -</b>
<b>Available Ending Balance</b>	<b>\$ 37,530,860</b>	<b>\$ 37,530,860</b>	<b>\$ -</b>
<b>Restricted Reserves</b>			
Workers' Compensation Accrued Liability	\$ 32,823,211	\$ 32,823,211	\$ -
Other Insurance Accrued Liability	4,707,649	4,707,649	-
Allocated Reserves	-	-	-
<b>Total Reserves</b>	<b>\$ 37,530,860</b>	<b>\$ 37,530,860</b>	<b>\$ -</b>

**SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT**

	<b>FY 2016 Midyear Revised</b>	<b>FY 2016 Third Quarter</b>	<b>Variance</b>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 39,401,484	\$ 39,401,484	\$ -
<b>RECEIPTS:</b>			
Employer Contributions	\$ 222,599,256	\$ 222,599,256	\$ -
Employee Contributions	65,429,878	65,429,878	-
Retiree/Other Contributions	55,002,948	55,002,948	-
Interest Income	73,000	73,000	-
Rebates and Subsidies	12,840,000	12,840,000	-
<b>Subtotal</b>	<b>\$ 355,945,082</b>	<b>\$ 355,945,082</b>	<b>\$ -</b>
Flexible Accounts Withholdings	\$ 7,885,000	\$ 7,885,000	\$ -
<b>Total Receipts</b>	<b>\$ 363,830,082</b>	<b>\$ 363,830,082</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 403,231,566</b>	<b>\$ 403,231,566</b>	<b>\$ -</b>
<b>EXPENDITURES/PAYMENTS:</b>			
Health Benefits Paid	\$ 290,058,977	\$ 290,058,977	\$ -
Premiums Paid	52,778,875	52,778,875	-
Claims Incurred but not Reported (IBNR)	22,092,000	22,092,000	-
IBNR Prior Year Credit	(22,708,000)	(22,708,000)	-
Health Administrative Expenses	14,547,826	14,547,826	-
<b>Subtotal</b>	<b>\$ 356,769,678</b>	<b>\$ 356,769,678</b>	<b>\$ -</b>
Flexible Accounts Reimbursement	\$ 7,750,000	\$ 7,750,000	\$ -
FSA Administrative Expenses	135,000	135,000	-
<b>Subtotal</b>	<b>\$ 7,885,000</b>	<b>\$ 7,885,000</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 364,654,678</b>	<b>\$ 364,654,678</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 38,576,888</b>	<b>\$ 38,576,888</b>	<b>\$ -</b>
<b>LESS:</b>			
Premium Stabilization Reserve	\$ 38,576,888	\$ 38,576,888	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 <u>Third Quarter</u></b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 2,179,692,115	\$ 2,179,692,115	\$ -
<b>RECEIPTS:</b>			
Contributions	\$ 115,541,552	\$ 115,541,552	\$ -
Investment Income	244,150,000	244,150,000	-
<b>Total Receipts</b>	<b>\$ 359,691,552</b>	<b>\$ 359,691,552</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 2,539,383,667</b>	<b>\$ 2,539,383,667</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	<b>\$ 198,323,622</b>	<b>\$ 198,323,622</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 2,341,060,045</b>	<b>\$ 2,341,060,045</b>	<b>\$ -</b>

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

	<b>FY 2016 Midyear <u>Revised</u></b>	<b>FY 2016 <u>Third Quarter</u></b>	<b><u>Variance</u></b>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 95,899,763	\$ 95,899,763	\$ -
<b>REVENUE:</b>			
Employer Contributions	\$ 21,689,000	\$ 21,689,000	\$ -
Net Investment Income	2,400,000	2,400,000	-
<b>Total Revenue</b>	<b>\$ 24,089,000</b>	<b>\$ 24,089,000</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 119,988,763</b>	<b>\$ 119,988,763</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>			
Benefits Paid	\$ 16,689,000	\$ 16,689,000	\$ -
Administrative Expenses	90,500	90,500	-
<b>Total Expenditures</b>	<b>\$ 16,779,500</b>	<b>\$ 16,779,500</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 103,209,263</b>	<b>\$ 103,209,263</b>	<b>\$ -</b>

**SUPPLEMENTAL APPROPRIATION RESOLUTION  
FY 2016**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2016 Appropriation Resolution for the following School Board funds:

**Appropriate to:**

**County Schools**

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$2,599,969,258	\$2,597,234,175	(\$2,735,083)
S31000	School Construction Operating Expenditures	\$332,652,281	\$546,786,302	\$214,134,021
S40000	School Food & Nutrition Services Operating Expenditures	\$90,490,530	\$87,262,515	(\$3,228,015)
S43000	School Adult & Community Education Operating Expenditures	\$10,003,723	\$10,133,046	\$129,323
S50000	School Grants & Self-Supporting Operating Expenditures	\$92,827,076	\$96,410,871	\$3,583,795
S60000	Public Schools Insurance Fund Operating Expenditures	\$26,818,896	\$26,846,747	\$27,851
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$384,858,257	\$403,231,566	\$18,373,310
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$207,879,962	\$198,323,622	(\$9,556,340)
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$16,759,500	\$16,779,500	\$20,000

**I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2016 Third Quarter Budget Review, at a regular meeting held on March 10, 2016, at Luther Jackson Middle School, Falls Church, Virginia.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ilene Muhlberg, Clerk  
County School Board of  
Fairfax County, Virginia

**FISCAL PLANNING RESOLUTION  
FY 2016**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2016 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$12,666,296	\$12,666,296	\$0
		S43000	School Adult & Community Education	\$235,000	\$235,000	\$0
		S50000	School Grants & Self Supporting	\$17,785,974	\$17,785,974	\$0
		C20000	Consolidated Debt Service	\$3,468,575	\$3,468,575	\$0

**I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2016 Third Quarter Budget Review, at a regular meeting held on March 10, 2016, at Luther Jackson Middle School, Falls Church, Virginia.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ilene Muhlberg, Clerk  
County School Board of  
Fairfax County, Virginia

**Grants Development Section  
Office of Budget Services  
Quarterly Report – FY 2016  
Date: January 31, 2016**

***Update for FY 2016 Grants***

The current status of competitive grant applications is as follows:

- Competitive grants submitted: \$3.6 million (38 grants)
- Competitive grants awarded: \$2.1 million (22 grants)
- Competitive grants denied: \$0.9 million (7 grants)
- Competitive grants pending: \$0.6 million (9 grants)

The current status of entitlement grant applications\* is as follows:

- Entitlement grants submitted: \$30.5 million (12 grants)
- Entitlement grants awarded: \$27.6 million (11 grants)
- Entitlement grants pending: \$2.0 million (1 grant)

*\*The total amount of entitlement grants submitted does not equal the total of grants awarded and pending since the amount awarded may differ from the amount requested.*