**ADDENDUM**

**FAIRFAX COUNTY**
**BOARD OF SUPERVISORS**
**March 3, 2015**

**ADMINISTRATIVE ITEMS**

| | | |
|---|---|---|
| 5 | **Approved** | Authorization to Advertise a Public Hearing to Amend the Current Appropriation Level in the FY 2015 Revised Budget Plan |

**ACTION ITEMS**

| | | |
|---|---|---|
| 11 | **Approved** | Endorsement of a Regional Partner to Participate in the I-66 Inside the Beltway Multimodal Improvement Projects with the Commonwealth of Virginia |

Board Agenda Item
March 3, 2015

ADMINISTRATIVE – 5

Authorization to Advertise a Public Hearing to Amend the Current Appropriation Level in the FY 2015 Revised Budget Plan

ISSUE:
Board approval of an advertisement for a public hearing to adjust the FY 2015 appropriation level. The advertisement encompasses both the County and the Schools' *FY 2015 Third Quarter Reviews.* Section 15.2-2507 of the Code of Virginia requires that a public hearing be held prior to Board action to amend the current appropriation level.

RECOMMENDATION:
The County Executive recommends that the Board authorize staff to publish the advertisement for a public hearing.

TIMING:
Board Action is requested on March 3, 2015, to provide sufficient time to advertise the proposed public hearing on April 7, 2015, at 4:00 p.m. and April 8 and 9, 2015, at 1:00 p.m.

BACKGROUND:
As the *FY 2015 Third Quarter Review* includes proposed adjustments in appropriation greater than one percent of total expenditures, a public hearing is required prior to Board action. In addition, the Code of Virginia requires that a synopsis of proposed changes be included in the advertisement. Copies of these documents are being made available for citizen review at governmental centers, libraries, the Government Center, and on the County's Internet website.

The School Board funding adjustments included in the advertisement are based on staff's Third Quarter recommendations to the School Board, which were presented to the School Board on February 19, 2015 with action to be taken by the School Board on March 5, 2015.

Board Agenda Item
March 3, 2015

ENCLOSED DOCUMENTS:
*These attachments will be available online on Monday, March 2, 2015 at:*
*http://www.fairfaxcounty.gov/dmb/third_quarter/fy2015/third_quarter.htm*

Attachment A – Proposed advertisement for public hearing
Attachment B – Memorandum to the Board of Supervisors dated March 3, 2015 from Edward L. Long Jr., County Executive, with attachments, transmitting the County's *FY 2015 Third Quarter Review* with appropriation resolutions and the Fairfax County Public Schools staff's recommendations on *FY 2015 Third Quarter Review*.

STAFF:
Edward L. Long Jr., County Executive
Susan W. Datta, Chief Financial Officer

**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, 2014 AND ENDING JUNE 30, 2015

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 3, 2015, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2014, and ending June 30, 2015, 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 7 at 4:00 p.m. and April 8 and 9, 2015 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: (703) 324-3903 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 2015 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2015 Third Quarter Review*, which include these adjustments, were forwarded to the Board of Supervisors on March 3, 2015, and are available for public inspection at all Fairfax County Regional Public Libraries and governmental centers and on-line at http://www.fairfaxcounty.gov/dmb.

| | | |
|---|---|---|
| **Current *FY 2015 Revised Budget Plan*** | | |
| **Total Expenditures - All Funds** | | $8,690,153,482 |
| **Proposed Changes:** | | |
| **General Fund *** | | ($8,566,760) |
| **Other Funds** | | $127,770,913 |
| • Capital Construction | $89,445,661 | |
| • Federal/State Grants | 18,812,765 | |
| • All Other Funds | 19,512,487 | |

| | | |
|---|---|---|
| **School Funds** | | ($1,816,698) |
| • School Operating | ($4,111,588) | |
| • School Grants & Self Supporting | 2,294,890 | |
| **Total Expenditures in All Funds** | | **$8,807,540,937** |
| ***Increase from FY 2015 Current Budget Plan*** | | ***$117,387,455*** |

* As a result of these adjustments, there is no FY 2015 available General Fund balance. It should be noted that there are no FY 2015 Third Quarter Consideration Items as of February 27, 2015.

# County of Fairfax, Virginia

**MEMORANDUM**

**Attachment B**

**DATE:** March 3, 2015

**TO:** BOARD OF SUPERVISORS

**FROM:** Edward L. Long Jr.
County Executive

**SUBJECT:** FY 2015 Third Quarter Review

Attached for your review and consideration is the *FY 2015 Third Quarter Review*, including Supplemental Appropriation Resolution AS 15190 and Amendment to the Fiscal Planning Resolution AS 15901. 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 an increase in FY 2015 revenue of $2.09 million from the Fall 2014 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 $108.96 million. Expenditures in Non-Appropriated Other Funds decrease a total of $2.45 million.

Attachment IV - Fund 50000, Federal/State Grant Fund, detailing grant appropriation adjustments for a total net increase of $18.81 million.

Attachment V - Supplemental Appropriation Resolution (SAR) AS 15190 and Amendment to the Fiscal Planning Resolution (FPR) AS 15901.

Attachment VI - FY 2014 Audit Package including final adjustments to FY 2014 and the FY 2015 impact.

Attachment VII - Fairfax County Public Schools (FCPS) Third Quarter Review (The School Board is not scheduled to act on the FCPS Third Quarter Review until March 5, 2015 so any adjustments made by the School Board will be provided to the Board of Supervisors prior to their action on the *FY 2015 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

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synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2015 Third Quarter Review* has been scheduled for April 7, 8, and 9, 2015. On April 21, 2015, the Board will take action on this quarterly review prior to marking up the FY 2016 Advertised Budget Plan.

The following is a summary of General Fund adjustments included in the *FY 2015 Third Quarter Review*.

## Summary of Third Quarter Adjustments

(in millions)

| | |
|---|---|
| **RESOURCES AVAILABLE** | |
| *Revenues:* | |
| Revenues associated with Spending Adjustments due to Operations | $2.09 |
| *Reserves:* | |
| Reserve for State/Federal Reductions and Sequestration Cuts | $7.70 |
| FY 2014 Audit Adjustments | 3.28 |
| Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements* | 2.83 |
| Net Change in Managed Reserve | (0.31) |
| | $13.50 |
| Total Resources Available: | $15.59 |
| **RECOMMENDED ADJUSTMENTS** | |
| Spending Adjustments due to Operations | $3.70 |
| Disbursement Adjustments Necessary to Fund Tax Litigation Reserve (one-time funds)** | 14.91 |
| Disbursement Adjustment to Increase Funding for Revenue Stabilization (one-time funds)*** | 7.70 |
| Agency Budget Reductions (one-time funds) | (10.72) |
| | $15.59 |
| Balance Available: | $0.00 |

* This $2.83 million reserve is the result of the $11.03 million balance available at the *FY 2014 Carryover Review*, less a reduction of $8.20 million as a result of revised revenue estimates as of fall 2014.

** The Tax Litigation Reserve in Fund 60000, County Insurance, is increased by $15.0 million primarily as a result of these additional General Fund contributions. In addition, anticipated requirements for tax litigation-related expenses in FY 2015 are appropriated as a result of one-time savings in other funds, including Debt Service, Capital, and Grants.

*** As a result of proposed actions in the *FY 2015 Third Quarter Review*, the Revenue Stabilization Fund balance will increase to 3.20 percent of General Fund Disbursements.

The FY 2015 Third Quarter Review reflects a number of adjustments necessary to reflect changes to FY 2015 revenues, to fund FY 2015 spending requirements, and to begin to strengthen County reserves. As the Board is aware, our reserves are a key part of strong financial management and are essential to provide the County with options and alternatives in the event of significant unanticipated emergencies or requirements. Improvement in our reserve levels will be critical in retaining our triple-A rating from the credit rating agencies. As such, the Third Quarter Review package includes some adjustments to replenish and increase our reserves in accordance with recommended policy changes which will be

considered by the Board as part of the FY 2016 budget process. **Funding to augment reserve balances is provided from one-time resources which cannot be used for recurring requirements.**

Total revenues are estimated at $3.70 billion and reflect an increase of $2,088,547, or 0.06 percent, from the fall 2014 estimate. As noted in the FY 2016 Advertised Budget Plan, FY 2015 revenue estimates were decreased a net $8.2 million as part of a fall 2014 revenue review prior to Third Quarter during the development of the FY 2016 budget. These adjustments were based on actual FY 2014 receipts and collections through the first several months of FY 2015. The $2.09 million revenue increase noted as part of Third Quarter is solely the result of disbursement adjustments which are discussed below.

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 this year there is some degree of uncertainty as a result of the recent Virginia Supreme Court ruling concerning BPOL (Business, Professional, and Occupational License). While the case was filed by a business taxpayer in Arlington, the Court's validation of the methodology to determine the tax basis will impact Fairfax as well – with some of the impact currently unknown. As we record filings of BPOL this month, it may be necessary to return to the Board with revised FY 2015 revenue estimates prior to action on Third Quarter. In addition, I have added funding to the tax litigation reserve as a result of this ruling and projected impacts on the County.

A number of adjustments are necessary to FY 2015 General Fund disbursements. These adjustments result in an increase in General Fund disbursements of $15.59 million and I have categorized these below:

- **Spending Adjustments due to Operations** **$3.70 million**

  Based on operating requirements, a number of adjustments are necessary, totaling $3.70 million. Of this amount, $2.12 million is associated with increases in our self-insurance fund based on actuarially determined accrued liability costs as well as funding to support general insurance costs primarily associated with worker compensation. A disbursement increase of $1.59 million is due to the partial-year funding of the "Booster Shot" for positions supporting increased development activities in the County. Funding of $0.41 million is necessary based on requirements at the Juvenile Detention Center (JDC) for the allocation of bed space serving District of Columbia youth. The costs associated with both the Booster Shot and the JDC are more than fully covered by additional revenue and result in a net savings to the County. Other adjustments noted later in this letter result in a disbursement savings of $0.42 million. In total, disbursement increases of $3.70 million for adjustments in this category are offset by increased revenues of $2.09 million, resulting in a net General Fund impact of $1.61 million.

- **Disbursement Adjustments Necessary to Fund Tax Litigation Reserve** **$14.91 million**

  As a result of the Virginia Supreme Court ruling on BPOL, we will likely utilize all of the tax litigation reserve that the Board prudently established in FY 2014 for this purpose. However, additional funding will be required. As staff continues to review the impact of this case, I am recommending increases in the tax litigation reserve in anticipation of these requirements. I am recommending an increase to the tax litigation reserve of $15.0 million for FY 2016/2017 requirements. In addition, funding for payments which may be necessary in FY 2015 has been identified in one-time savings in debt service as well as by scrubbing capital project balances and local cash match available as the result of grant closeouts. I have supported this increase to our tax litigation reserve primarily with transfers from the General Fund totaling $14.91 million by applying $6.1 million in one-time balances available from the FY 2014 Carryover and subsequent audit adjustments and one time savings of $8.8 million as a result of agency reductions.

- **Disbursement Adjustment to Increase Funding for Revenue Stabilization** **$7.70 million**

  As outlined in my memo of February 17, 2015, an immediate deposit into the Revenue Stabilization Fund demonstrates the Board commitment to increase its funding level for reserves and is a strong statement to the rating agencies. I am recommending that the Board reallocate the remaining balance in the one-time Sequestration Reserve of $7.70 million to the Revenue Stabilization Reserve. This contribution is critical to ensure that our FY 2015 balances do not drop from FY 2014 levels and also demonstrates that the Board is committed to both a policy change and the actions necessary to meet the defined goals. While the impacts of federal sequestration actions are still not resolved, I believe this reserve is more appropriately reclassified to the Revenue Stabilization Reserve as a first step in increasing this important reserve. The financial impact of future sequestration actions will need to be analyzed when identified and addressed as part of our annual and quarterly budget reviews.

- **Agency Budget Reductions** **($10.72) million**

  In July 2014, I started a multi-year process to address budget issues in FY 2015 and FY 2016. Part of that strategy included requiring agencies to identify program reductions – both one-time reductions in FY 2015 and on-going service reductions/efficiencies in FY 2016. The FY 2016 reductions total $26.86 million have been included in the FY 2016 Advertised Budget Plan. The FY 2015 reductions total $10.72 million and are necessary to support disbursement requirements noted above. Some County agencies have been able to identify savings, many by anticipating the permanent funding reductions included in FY 2016. As a result, these reductions are one-time funds since the recurring impacts have already been included in the FY 2016 budget.

## Audit Adjustments

As a result of the FY 2014 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 a net increase of $3.28 million to the FY 2015 beginning General Fund balance. This balance is available for Third Quarter requirements.

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 2014 Comprehensive Annual Financial Report (CAFR). Details of these audit adjustments are included in Attachment VI.

## Summary of Administrative Adjustments

The following adjustments are made as part of the *FY 2015 Third Quarter Review*. It should be noted that the revenue adjustments included in the *FY 2015 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 $3.70 MILLION**

*Disbursement increases related to the following adjustments total $3.70 million. It should be noted that associated revenues of $2.09 million offset this increase, for a total net impact to the General Fund of $1.61 million.*

| | | NON-RECURRING |
|---|---|---|
| **Agency 51, Park Authority** | Expenditures | $50,000 |
| **Resident Curator Program** | **Net Cost** | **$50,000** |

An increase of $50,000 is required to develop and begin implementation of a pilot Resident Curator Program (RCP) in Fairfax County. In January 2011, the Virginia General Assembly enacted enabling legislation allowing local jurisdictions to establish RCPs. The legislation defines a resident curator as an entity that contracts with a locality to preserve and maintain a publicly-owned or publicly-leased historic property in exchange for gaining use of the property. Successful RCPs are in place in Delaware, Maryland, and Massachusetts. Fairfax County is the first Virginia locality to pursue establishing a RCP.

Resident curator programs identify publicly-owned historic properties with no immediate or practical public use and, through an open and competitive process, select outside parties with skills, resources, and vision to rehabilitate the property in accordance with accepted preservation standards for historic buildings. In exchange for rehabilitating the property, the curator gains use of the property and pays little or no rent. A RCP in Fairfax County will provide a fiscally responsible means to put many of the County's historic properties back into use. Curators will be required to provide opportunities for the public to visit and tour the properties in order to appreciate and understand their historic and architectural significance. A RCP will contribute to the County's stewardship mission of preserving and maintaining our historic resources while using a minimum of County fiscal resources.

Funding of $50,000 will support a limited term Project Manager who will lead and manage the initial pilot program. The Project Manager will assist in the development of a Request for Information (RFI) that will be used to help implement the program and assess the full spectrum of public interest in each property, and a Request for Proposal (RFP) for a resident curator at specific properties. In addition, the Project Manager will work on marketing strategies, assist in the development of lease options for interested parties, and explore additional alternative funding sources for the program.

| | | NON-RECURRING |
|---|---|---|
| | Revenue | ($348,953) |
| **Agency 67, Department of Family Services** | Expenditure | ($675,000) |
| **Comprehensive Services Act** | **Net Cost** | **($326,047)** |

A decrease of $675,000 to expenditures is included due to a decrease in mandated funding requirements in the Comprehensive Services Act (CSA) based on anticipated expenditures in FY 2015. Actual costs

for the CSA program are dependent on the number of youth served and the complexity of services provided. The CSA system has worked to contain costs by utilizing community-based services and minimizing the length of stay when a residential placement is necessary. The expenditure decrease is partially offset by a decrease in state funding of $348,953 for a net savings to the General Fund of $326,047.

| | | **NON-RECURRING** |
|---|---|---|
| | Revenue | ($350,000) |
| **Agency 67, Department of Family Services** | Expenditure | ($350,000) |
| **Adoption Subsidy Program** | **Net Cost** | **$0** |

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.

| | | **NON-RECURRING** |
|---|---|---|
| | Revenue | $687,500 |
| **Agency 81, Juvenile and Domestic Relations District Court** | Expenditure | $412,500 |
| **Bed Space Serving District of Columbia Youth** | **Net Cost** | **($275,000)** |

Starting in February 2015, funding of $412,500 is required for the Juvenile and Domestic Relations District Court (JDRDC) to provide 11 beds of available space at the Juvenile Detention Center (JDC) for District of Columbia (DC) youth awaiting placement in a treatment facility or group home. This funding will primarily support the filling of 3/3.0 FTE previously vacant and unfunded Probation Officer positions, operating expenditures such as food and supplies, and payment to Fairfax County Public Schools (FCPS) for education-related services.

The District of Columbia will be billed a rate of $380 per bed per day, generating approximately $127,000 in monthly revenue plus reimbursement for education-related expenses. In FY 2015, this will generate an estimated $735,000 in revenue over five months. This increase will be partially offset by a $47,500 reduction in State Share block grant revenue associated with reducing the total bed count in the JDC from 121 to 110, resulting in a net revenue increase of $687,500. As a result, the FY 2015 partial-year savings to the County associated with this program is estimated to be $275,000. It should be noted that FY 2016 adjustments resulting from this initiative were already included in the FY 2016 Advertised Budget Plan.

Individuals that will be served include both males and females aged 12 to 18 that have been adjudicated as delinquent in DC courts and placed in the custody of the DC Department of Youth and Rehabilitation Services. These youth will be fully integrated into the JDC population. Youth in the program will be able to be held in the JDC for a maximum of 30 days and will only be accepted and released under secure custody. Fairfax County reserves the right to deny or terminate any placement based on conditions impacting health, safety, and security.

| | | NON-RECURRING |
|---|---|---|
| | Revenue | $2,100,000 |
| **Agency 26, Office of Capital Facilities** | Expenditure | $45,937 |
| **Agency 31, Land Development Services** | Expenditure | $974,316 |
| **Agency 35, Department of Planning and Zoning** | Expenditure | $128,510 |
| **Agency 40, Department of Transportation** | Expenditure | $80,038 |
| **Agency 92, Fire and Rescue Department** | Expenditure | $356,735 |
| **Booster Shot Program - Positions Supporting Land Development Process** | **Net Cost** | **($514,464)** |

A net increase of $1,585,536, including $1,238,329 in Personnel Services and $384,408 in Operating Expenses offset by a decrease of $37,201 in Recovered Costs reflects the partial year impact of funding 28/28.0 FTE positions to address increased development activities in the County. The expenditure increase is fully offset by an increase of $2,100,000 in land development services fee revenue for a net savings of $514,464. On December 2, 2014, the Board of Supervisors approved increases to Land Development Services and Fire Prevention Division (Fire Marshal) fees for plan review, permits, and inspection services. The fee increase will support additional staff resources in a variety of agencies supporting the plan review, permits, and inspection process. The goal of the additional staff is to assist the County in improving customer service and work plan implementation efforts, supporting minimum submission review for grading plans and tenant work and electronic plan submissions, and reducing plan review timeframes. The approved fee increases are anticipated to result in additional revenue of approximately $2.1 million in FY 2015 and $5.1 million in FY 2016 to support land development projects in Fairfax County. It should be noted that FY 2016 adjustments resulting from this initiative were already included in the FY 2016 Advertised Budget Plan.

| | | NON-RECURRING |
|---|---|---|
| **Fund 30010, General Construction and Contributions** | General Fund Transfer | $84,625 |
| **Revenue for Code Compliance-Related Activities** | **Net Cost** | **$84,625** |

A General Fund Transfer of $84,625 to Fund 30010, General Construction and Contributions, is required to allocate revenue collected from court ordered fines for zoning violations. As part of the FY 2009 Adopted Budget Plan budget guidelines, the Board of Supervisors directed that any revenue generated from zoning violation fines in excess of the baseline total of $122,215 be made available to support the activities of the Department of Code Compliance. Zoning violation revenues for FY 2014 were $206,840, which exceeded the base revenue amount by $84,625. As a result, this amount is being transferred to the Strike Force Blight Abatement project in Fund 30010 for use in support of code compliance-related activities.

| | | NON-RECURRING |
|---|---|---|
| **Fund 60000, County Insurance** | General Fund Transfer | $2,116,000 |
| **Accrued Liability Reserve and General Insurance Costs** | **Net Cost** | **$2,116,000** |

The General Fund transfer to Fund 60000, County Insurance, is increased by $2,116,000. Of this total, an increase of $916,000 is 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. The remaining increase of $1,200,000 is for general insurance costs. Of this amount, $500,000 is included for anticipated expenditures due to ongoing litigation in personnel-related matters. This additional funding is required to continue to support expenses for outside counsel and expert witnesses.

An additional $500,000 is required to support workers' compensation expenses. Workers' compensation costs continue to increase, particularly as expenses are incurred for older claims as a result of the aging of the population of injured employees. The remaining increase of $200,000 is required to offset a reduction in interest revenue as interest earnings are projected to be lower than was included in the *FY 2015 Revised Budget Plan*.

| | | NON-RECURRING |
|---|---|---|
| **Fund 10010, Revenue Stabilization** | General Fund Transfer | $472,957 |
| **Maintain Reserve at 3.0 percent of General Fund Disbursements** | **Net Cost** | **$472,957** |

Funding of $472,957 is transferred from the General Fund to Fund 10010, Revenue Stabilization, to maintain the reserve at 3.0 percent of General Fund disbursements based on the *FY 2015 Third Quarter Review* disbursement adjustments. An additional adjustment to increase the size of the reserve is noted below.

## ADJUSTMENTS TO FUND TAX LITIGATION RESERVE $14.91 MILLION

| | | NON-RECURRING |
|---|---|---|
| **Fund 60000, County Insurance** | General Fund Transfer | $14,911,545 |
| **Increase Tax Litigation Reserve** | **Net Cost** | **$14,911,545** |

Additional General Fund support of $14.91 million is necessary to increase the tax litigation reserve as a result of the Virginia Supreme Court ruling on Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth. This is a new deduction formula that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This new formula for determining BPOL tax situs will impact only a subset of the businesses in Fairfax County and much more analysis and data is required in order to determine total refund and ongoing revenue impacts. In FY 2014, the Board established the tax litigation reserve primarily for this purpose. In addition, a portion of the nearly 42,000 businesses operating in Fairfax County may qualify to use this apportionment formula. An increase in the tax litigation reserve of $15.0 million is recommended to meet FY 2016/2017 requirements as a result of this BPOL case. This increase is funded primarily from an increase in the General Fund transfer by applying $6.11 million in one-time balances available from the FY 2014 Carryover and subsequent audit adjustments and one-time savings of $8.80 million as a result of agency reductions. In addition, one-time funding is available, including debt service balances from recent new money bond sales and refundings ($8.0 million), capital project balances following a review of completed projects ($8.0 million) and local cash match available as the result of grant closeouts ($0.7 million), which will accommodate the appropriation of funding for payments which may be necessary in FY 2015. This action continues to protect the County from the liability that exists as a result of the Supreme Court ruling as well as demonstrates the Board's commitment to strong reserve policies.

## INCREASE TO REVENUE STABILIZATION RESERVE $7.70 MILLION

| | | NON-RECURRING |
|---|---|---|
| **Fund 10010, Revenue Stabilization** | General Fund Transfer | $7,697,880 |
| **Use Sequestration Reserve to Increase Revenue Stabilization Reserve** | **Net Cost** | **$7,697,880** |

Funding of $7,697,880 is transferred from the General Fund to Fund 10010, Revenue Stabilization, to increase its funding level. This is the first step toward strengthening the County's reserves and moves the funding level of the Revenue Stabilization Fund from its current balance of 3.0 percent of General Fund disbursements toward its proposed target level of 5.0 percent of General Fund disbursements. This funding was formerly held in a Sequestration Reserve to offset impacts of federal sequestration actions. County impacts associated with ongoing sequestration action will need to be absorbed as possible. This adjustment, along with the adjustment included above, brings total funding in the Revenue Stabilization Fund to 3.20 percent of General Fund disbursements. As outlined in the County Executive's memo of February 17, 2015, an immediate deposit into the Revenue Stabilization Fund demonstrates the Board's commitment to increase its funding level for reserves and is a strong statement to the rating agencies.

## REDUCTIONS IN COUNTY AGENCIES ($10.72 MILLION)

| | | NON-RECURRING |
|---|---|---|
| | General Fund | ($9,248,763) |
| **Multiple Agencies** | General Fund Transfers | ($1,130,000) |
| **Reductions used for Increasing Reserve Funding and FY 2015 Requirements** | **Net Cost** | **($10,378,763)** |

A number of reductions totaling $10,378,763 are included in the *FY 2015 Third Quarter Review*. These balances are available as a result of the direction to County agencies early in FY 2015 to generate savings in FY 2015 based on the most recent revenue estimates for FY 2015 at that time. Most County agencies have been able to identify savings, many of which are as a result of anticipating the permanent funding reductions that are included in the FY 2016 Advertised Budget Plan. As a result, these reductions are one-time funds since the recurring impact has already been included in the FY 2016 budget.

These balances are being used primarily to increase the tax litigation reserve in Fund 60000, County Insurance. Of the total $10.38 million in reductions, $8.80 million is moved to the County Insurance Fund as part of the *FY 2015 Third Quarter Review*.

| | | NON-RECURRING |
|---|---|---|
| **Multiple Agencies** | Expenditure | ($1,541,033) |
| **Agency 87, Unclassified Administrative Expenses** | Expenditure | $1,200,000 |
| **Incentive Reinvestment Initiative** | **Net Cost** | **($341,033)** |

A net decrease of $341,033 reflects $1,541,033 in savings generated by agencies as the result of careful management of their expenditures during the fiscal year, partially 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 are allowed to identify savings less than, but not more than, 1 percent of their FY 2015 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 $1.20 million were anticipated to be returned to the General Fund as a result of the initiative, and as part of the FY 2015 Adopted Budget Plan these anticipated savings were included in Agency 87 to be spread to participating agencies as part of the *FY 2015 Third Quarter Review*. General Fund agencies identified a total of $3.08 million in savings through this effort, with $1.54 million being returned to the General Fund. Of the amount returned to the General Fund, $1.20 million is reallocated to Agency 87 to offset budgeted savings, resulting in a net decrease of $0.34 million.

**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 $0.00 million, an increase of $108.96 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 in Draft are provided in the Schools' Recommended *FY 2015 Third Quarter Review* package (Attachment VII).

  - Supplemental Appropriation Resolution AS 15190

  - Amendment to Fiscal Planning Resolution AS 15901

- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grant Fund, totaling an increase of $18.81 million.

- Board approval of adjustment to the Managed Reserve to reflect the adjustments included in the *FY 2015 Third Quarter Review.*

# FY 2015 Third Quarter Review

# Attachment I – Schedules

# FY 2015 THIRD QUARTER FUND STATEMENT
# FUND 10001, GENERAL FUND

| | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|---|---|---|---|---|---|
| **Beginning Balance** | **$182,807,766** | **$81,677,126** | **$156,391,257** | **$156,391,257** | **$0** | **0.00%** |
| **Revenue [1,2]** | | | | | | |
| Real Property Taxes | $2,216,159,309 | $2,353,636,574 | $2,353,636,574 | $2,353,636,574 | $0 | 0.00% |
| Personal Property Taxes [3] | 360,131,630 | 362,992,495 | 362,626,591 | 362,626,591 | 0 | 0.00% |
| General Other Local Taxes | 514,822,178 | 497,075,274 | 488,355,945 | 488,355,945 | 0 | 0.00% |
| Permit, Fees & Regulatory Licenses | 39,351,756 | 39,438,395 | 39,802,168 | 41,902,168 | 2,100,000 | 5.28% |
| Fines & Forfeitures | 14,073,583 | 14,235,071 | 13,348,086 | 13,348,086 | 0 | 0.00% |
| Revenue from Use of Money & Property | 15,234,796 | 14,221,937 | 15,238,034 | 15,238,034 | 0 | 0.00% |
| Charges for Services | 71,318,911 | 77,379,473 | 73,422,479 | 73,422,479 | 0 | 0.00% |
| Revenue from the Commonwealth [3] | 303,665,068 | 306,785,768 | 306,593,552 | $306,010,099 | (583,453) | (0.19%) |
| Revenue from the Federal Government | 33,497,927 | 27,473,750 | 28,590,299 | 28,474,799 | (115,500) | (0.40%) |
| Recovered Costs/Other Revenue | 17,852,508 | 15,324,755 | 19,424,861 | 20,112,361 | 687,500 | 3.54% |
| **Total Revenue** | **$3,586,107,666** | **$3,708,563,492** | **$3,701,038,589** | **$3,703,127,136** | **$2,088,547** | **0.06%** |
| **Transfers In** | | | | | | |
| Fund 20000 Consolidated Debt Service | $8,000,000 | $0 | $0 | $0 | $0 | - |
| Fund 40000 County Transit Systems | 4,000,000 | 0 | 0 | 0 | 0 | - |
| Fund 40030 Cable Communications | 4,145,665 | 3,148,516 | 3,148,516 | 3,148,516 | 0 | 0.00% |
| Fund 40040 Fairfax-Falls Church Community Services Board | 0 | 0 | 4,000,000 | 4,000,000 | 0 | 0.00% |
| Fund 40080 Integrated Pest Management | 138,000 | 138,000 | 138,000 | 138,000 | 0 | 0.00% |
| Fund 40100 Stormwater Services | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0.00% |
| Fund 40140 Refuse Collection and Recycling Operations | 535,000 | 535,000 | 535,000 | 535,000 | 0 | 0.00% |
| Fund 40150 Refuse Disposal | 535,000 | 535,000 | 535,000 | 535,000 | 0 | 0.00% |
| Fund 40160 Energy Resource Recovery (ERR) Facility | 42,000 | 42,000 | 42,000 | 42,000 | 0 | 0.00% |
| Fund 40170 I-95 Refuse Disposal | 175,000 | 175,000 | 175,000 | 175,000 | 0 | 0.00% |
| Fund 60010 Department of Vehicle Services | 1,224,931 | 0 | 0 | 0 | 0 | - |
| Fund 60030 Technology Infrastructure Services | 1,500,000 | 0 | 0 | 0 | 0 | - |
| Fund 69010 Sewer Operation and Maintenance | 1,800,000 | 1,800,000 | 1,800,000 | 1,800,000 | 0 | 0.00% |
| Fund 80000 Park Revenue | 775,000 | 775,000 | 775,000 | 775,000 | 0 | 0.00% |
| **Total Transfers In** | **$23,870,596** | **$8,148,516** | **$12,148,516** | **$12,148,516** | **$0** | **0.00%** |
| **Total Available** | **$3,792,786,028** | **$3,798,389,134** | **$3,869,578,362** | **$3,871,666,909** | **$2,088,547** | **0.05%** |
| **Direct Expenditures [2]** | | | | | | |
| Personnel Services | $712,590,507 | $752,065,675 | $749,663,935 | $745,663,834 | ($4,000,101) | (0.53%) |
| Operating Expenses | 332,690,270 | 343,701,293 | 381,186,948 | 379,130,442 | (2,056,506) | (0.54%) |
| Recovered Costs | (41,297,375) | (44,526,628) | (44,171,704) | (44,171,704) | 0 | 0.00% |
| Capital Equipment | 1,615,894 | 135,017 | 1,940,531 | 1,954,141 | 13,610 | 0.70% |
| Fringe Benefits | 286,808,294 | 314,009,976 | 314,202,530 | 311,678,767 | (2,523,763) | (0.80%) |
| **Total Direct Expenditures** | **$1,292,407,590** | **$1,365,385,333** | **$1,402,822,240** | **$1,394,255,480** | **($8,566,760)** | **(0.61%)** |

# FY 2015 THIRD QUARTER FUND STATEMENT
# FUND 10001, GENERAL FUND

| | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|---|---|---|---|---|---|
| **Transfers Out** | | | | | | |
| Fund S10000 School Operating | $1,716,988,731 | $1,768,498,393 | $1,768,498,393 | $1,768,498,393 | $0 | 0.00% |
| Fund 10010 Revenue Stabilization | 2,769,177 | 1,031,348 | 2,174,591 | 10,345,428 | 8,170,837 | 375.74% |
| Fund 10020 Community Funding Pool | 9,867,755 | 10,611,143 | 10,611,143 | 10,611,143 | 0 | 0.00% |
| Fund 10030 Contributory Fund | 14,370,975 | 14,720,884 | 15,020,884 | 15,020,884 | 0 | 0.00% |
| Fund 10040 Information Technology | 9,763,280 | 3,743,760 | 11,251,260 | 11,251,260 | 0 | 0.00% |
| Fund 20000 County Debt Service | 118,797,992 | 133,742,157 | 133,742,157 | 133,742,157 | 0 | 0.00% |
| Fund 20001 School Debt Service | 172,367,649 | 177,141,176 | 177,141,176 | 177,141,176 | 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 | 22,136,497 | 18,183,981 | 25,997,981 | 26,082,606 | 84,625 | 0.33% |
| Fund 30020 Infrastructure Replacement and Upgrades | 5,000,000 | 2,700,000 | 5,550,000 | 5,550,000 | 0 | 0.00% |
| Fund 30050 Transportation Improvements | 200,000 | 0 | 0 | 0 | 0 | - |
| Fund 30060 Pedestrian Walkway Improvements | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 0.00% |
| Fund 30070 Public Safety Construction | 0 | 0 | 5,750,000 | 5,750,000 | 0 | 0.00% |
| Fund 40000 County Transit Systems | 34,547,739 | 34,547,739 | 34,547,739 | 34,547,739 | 0 | 0.00% |
| Fund 40040 Fairfax-Falls Church Community Services Board | 110,081,034 | 113,316,215 | 113,316,215 | 112,186,215 | (1,130,000) | (1.00%) |
| Fund 40090 E-911 | 17,279,271 | 0 | 0 | 0 | 0 | - |
| Fund 40330 Elderly Housing Programs | 1,864,271 | 1,869,683 | 1,869,683 | 1,869,683 | 0 | 0.00% |
| Fund 50000 Federal/State Grants | 5,459,853 | 5,208,464 | 5,208,464 | 5,208,464 | 0 | 0.00% |
| Fund 60000 County Insurance | 58,693,414 | 23,240,005 | 23,240,005 | 40,267,550 | 17,027,545 | 73.27% |
| Fund 60020 Document Services Division | 2,407,383 | 2,398,233 | 2,398,233 | 2,398,233 | 0 | 0.00% |
| Fund 60040 Health Benefits | 1,600,000 | 0 | 1,000,000 | 1,000,000 | 0 | 0.00% |
| Fund 73030 OPEB Trust | 28,000,000 | 28,000,000 | 28,000,000 | 28,000,000 | 0 | 0.00% |
| Fund 83000 Alcohol Safety Action Program | 193,864 | 427,165 | 427,165 | 427,165 | 0 | 0.00% |
| **Total Transfers Out** | **$2,343,987,181** | **$2,350,978,642** | **$2,377,343,385** | **$2,401,496,392** | **$24,153,007** | **1.02%** |
| **Total Disbursements** | **$3,636,394,771** | **$3,716,363,975** | **$3,780,165,625** | **$3,795,751,872** | **$15,586,247** | **0.41%** |
| **Total Ending Balance** | **$156,391,257** | **$82,025,159** | **$89,412,737** | **$75,915,037** | **($13,497,700)** | **(15.10%)** |
| Less: | | | | | | |
| Managed Reserve | $73,979,246 | $74,327,279 | $75,603,312 | $75,915,037 | $311,725 | 0.41% |
| Reserve for State/Federal Reductions and Federal Sequestration Cuts [4] | 7,697,880 | 7,697,880 | 7,697,880 | | (7,697,880) | (100.00%) |
| Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements [5] | | | 2,829,834 | | (2,829,834) | (100.00%) |
| FY 2014 Audit Adjustments [2] | | | 3,281,711 | | (3,281,711) | (100.00%) |
| **Total Available** | **$74,714,131** | **$0** | **$0** | **$0** | **$0** | **-** |

# FY 2015 THIRD QUARTER FUND STATEMENT
# FUND 10001, GENERAL FUND

| | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|---|---|---|---|---|---|

[1] *FY 2015 Revised Budget Plan* revenues reflect a net decrease of $8,203,180 based on revised revenue estimates as of fall 2014. The *FY 2015 Third Quarter Review* contains a detailed explanation of these changes. This amount was taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

[2] In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2014 revenues are increased $3,870,801 and FY 2014 expenditures are increased $589,090 to reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2015 Revised Budget Plan* Beginning Balance reflects a net increase of $3,281,711. Details of the FY 2014 audit adjustments are included in the FY 2015 Third Quarter package. This one-time funding is utilized as part of the *FY 2015 Third Quarter Review*.

[3] 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.

[4] As part the *FY 2012 Carryover Review*, an amount of $8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, $401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of the *FY 2015 Third Quarter Review*, this one-time funding has been recommended to be transferred to Fund 10010, Revenue Stabilization.

[5] As part of the *FY 2014 Carryover Review*, an amount of $11,033,014 was set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements. As a result of revised revenue estimates as of fall 2014, this reserve has been reduced by $8,203,180 to $2,829,834. This one-time funding is utilized as part of the *FY 2015 Third Quarter Review*.

# FY 2015 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|---|---|---|---|---|---|---|
| | **Legislative-Executive Functions / Central Services** | | | | | | |
| 01 | Board of Supervisors | $4,662,121 | $5,276,204 | $5,277,907 | $5,276,164 | ($1,743) | (0.03%) |
| 02 | Office of the County Executive | 5,880,094 | 6,679,037 | 6,706,981 | 6,612,407 | (94,574) | (1.41%) |
| 04 | Department of Cable and Consumer Services | 875,121 | 972,263 | 972,263 | 972,263 | 0 | 0.00% |
| 06 | Department of Finance | 7,640,312 | 8,378,627 | 8,931,726 | 8,862,102 | (69,624) | (0.78%) |
| 11 | Department of Human Resources | 6,827,764 | 7,324,354 | 7,440,572 | 7,370,572 | (70,000) | (0.94%) |
| 12 | Department of Purchasing and Supply Management | 4,442,882 | 4,619,780 | 4,700,159 | 4,662,659 | (37,500) | (0.80%) |
| 13 | Office of Public Affairs | 1,230,260 | 1,292,658 | 1,352,337 | 1,345,316 | (7,021) | (0.52%) |
| 15 | Office of Elections | 3,537,776 | 3,966,101 | 4,102,939 | 4,102,939 | 0 | 0.00% |
| 17 | Office of the County Attorney | 6,312,069 | 6,504,728 | 7,830,592 | 7,830,592 | 0 | 0.00% |
| 20 | Department of Management and Budget | 4,285,555 | 4,555,631 | 4,617,570 | 4,550,794 | (66,776) | (1.45%) |
| 37 | Office of the Financial and Program Auditor | 238,267 | 357,874 | 357,874 | 357,874 | 0 | 0.00% |
| 41 | Civil Service Commission | 389,818 | 415,978 | 415,978 | 414,231 | (1,747) | (0.42%) |
| 57 | Department of Tax Administration | 22,816,026 | 23,032,017 | 23,416,640 | 23,186,640 | (230,000) | (0.98%) |
| 70 | Department of Information Technology | 30,710,117 | 31,484,233 | 34,993,845 | 34,633,845 | (360,000) | (1.03%) |
| | **Total Legislative-Executive Functions / Central Services** | **$99,848,182** | **$104,859,485** | **$111,117,383** | **$110,178,398** | **($938,985)** | **(0.85%)** |
| | **Judicial Administration** | | | | | | |
| 80 | Circuit Court and Records | $10,526,463 | $10,655,801 | $10,735,872 | $10,609,229 | ($126,643) | (1.18%) |
| 82 | Office of the Commonwealth's Attorney | 2,750,206 | 3,529,700 | 3,533,979 | 3,517,092 | (16,887) | (0.48%) |
| 85 | General District Court | 2,087,470 | 2,236,531 | 2,359,312 | 2,332,938 | (26,374) | (1.12%) |
| 91 | Office of the Sheriff | 19,029,729 | 18,211,539 | 18,822,321 | 18,545,321 | (277,000) | (1.47%) |
| | **Total Judicial Administration** | **$34,393,868** | **$34,633,571** | **$35,451,484** | **$35,004,580** | **($446,904)** | **(1.26%)** |
| | **Public Safety** | | | | | | |
| 04 | Department of Cable and Consumer Services | $744,126 | $676,427 | $676,427 | $676,427 | $0 | 0.00% |
| 31 | Land Development Services | 9,800,020 | 9,603,503 | 9,627,122 | 9,749,996 | 122,874 | 1.28% |
| 81 | Juvenile and Domestic Relations District Court | 20,636,623 | 21,540,589 | 22,207,704 | 22,405,204 | 197,500 | 0.89% |
| 90 | Police Department | 171,795,597 | 179,489,751 | 185,981,981 | 183,441,981 | (2,540,000) | (1.37%) |
| 91 | Office of the Sheriff | 42,467,058 | 45,522,583 | 46,586,319 | 46,228,319 | (358,000) | (0.77%) |
| 92 | Fire and Rescue Department | 174,824,888 | 182,788,975 | 187,456,643 | 187,813,378 | 356,735 | 0.19% |
| 93 | Office of Emergency Management | 1,627,581 | 1,851,442 | 2,505,096 | 2,483,684 | (21,412) | (0.85%) |
| 97 | Department of Code Compliance | 4,033,569 | 4,086,871 | 4,090,635 | 4,090,635 | 0 | 0.00% |
| | **Total Public Safety** | **$425,929,462** | **$445,560,141** | **$459,131,927** | **$456,889,624** | **($2,242,303)** | **(0.49%)** |
| | **Public Works** | | | | | | |
| 08 | Facilities Management Department | $51,881,513 | $54,213,238 | $55,491,713 | $55,034,280 | ($457,433) | (0.82%) |
| 25 | Business Planning and Support | 755,411 | 975,287 | 980,765 | 980,765 | 0 | 0.00% |
| 26 | Office of Capital Facilities | 12,843,761 | 13,195,451 | 13,392,168 | 13,438,105 | 45,937 | 0.34% |
| 87 | Unclassified Administrative Expenses | 4,404,904 | 3,481,562 | 3,633,711 | 3,633,711 | 0 | 0.00% |
| | **Total Public Works** | **$69,885,589** | **$71,865,538** | **$73,498,357** | **$73,086,861** | **($411,496)** | **(0.56%)** |

# FY 2015 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

| # | Agency Title | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|---|---|---|---|---|---|---|
| | **Health and Welfare** | | | | | | |
| 67 | Department of Family Services | $179,906,973 | $189,757,064 | $194,501,470 | $192,251,470 | ($2,250,000) | (1.16%) |
| 68 | Department of Administration for Human Services | 11,772,166 | 12,618,395 | 12,682,603 | 12,557,603 | (125,000) | (0.99%) |
| 71 | Health Department | 51,779,265 | 53,259,254 | 56,871,685 | 56,161,685 | (710,000) | (1.25%) |
| 73 | Office to Prevent and End Homelessness | 11,359,749 | 12,290,884 | 13,141,868 | 13,021,868 | (120,000) | (0.91%) |
| 79 | Department of Neighborhood and Community Services | 25,973,254 | 27,856,108 | 28,774,876 | 28,499,876 | (275,000) | (0.96%) |
| | **Total Health and Welfare** | **$280,791,407** | **$295,781,705** | **$305,972,502** | **$302,492,502** | **($3,480,000)** | **(1.14%)** |
| | **Parks and Libraries** | | | | | | |
| 51 | Fairfax County Park Authority | $23,036,747 | $23,524,286 | $23,728,070 | $23,543,070 | ($185,000) | (0.78%) |
| 52 | Fairfax County Public Library | 26,577,259 | 27,828,497 | 29,914,916 | 29,541,158 | (373,758) | (1.25%) |
| | **Total Parks and Libraries** | **$49,614,006** | **$51,352,783** | **$53,642,986** | **$53,084,228** | **($558,758)** | **(1.04%)** |
| | **Community Development** | | | | | | |
| 16 | Economic Development Authority | $7,288,075 | $7,335,923 | $7,335,923 | $7,335,923 | $0 | 0.00% |
| 31 | Land Development Services | 11,840,625 | 13,133,536 | 13,558,034 | 14,409,476 | 851,442 | 6.28% |
| 35 | Department of Planning and Zoning | 10,000,096 | 10,387,092 | 10,900,076 | 11,003,586 | 103,510 | 0.95% |
| 36 | Planning Commission | 701,298 | 690,133 | 690,133 | 690,133 | 0 | 0.00% |
| 38 | Department of Housing and Community Development | 5,561,417 | 6,407,012 | 6,473,221 | 6,370,771 | (102,450) | (1.58%) |
| 39 | Office of Human Rights and Equity Programs | 1,326,420 | 1,538,270 | 1,538,270 | 1,516,179 | (22,091) | (1.44%) |
| 40 | Department of Transportation | 7,513,844 | 7,642,318 | 8,789,904 | 8,794,942 | 5,038 | 0.06% |
| | **Total Community Development** | **$44,231,775** | **$47,134,284** | **$49,285,561** | **$50,121,010** | **$835,449** | **1.70%** |
| | **Nondepartmental** | | | | | | |
| 87 | Unclassified Administrative Expenses | $86,923 | ($1,200,000) | ($1,190,106) | $9,894 | $1,200,000 | (100.83%) |
| 89 | Employee Benefits | 287,626,378 | 315,397,826 | 315,912,146 | 313,388,383 | (2,523,763) | (0.80%) |
| | **Total Nondepartmental** | **$287,713,301** | **$314,197,826** | **$314,722,040** | **$313,398,277** | **($1,323,763)** | **(0.42%)** |
| | **Total General Fund Direct Expenditures** | **$1,292,407,590** | **$1,365,385,333** | **$1,402,822,240** | **$1,394,255,480** | **($8,566,760)** | **(0.61%)** |

# FY 2015 THIRD QUARTER EXPENDITURES BY FUND
# SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2014 Actual [1] | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan [1,2] | FY 2015 Third Quarter Estimate | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|
| **GOVERNMENTAL FUNDS** | | | | | | |
| **General Fund Group** | | | | | | |
| 10001 General Fund | $1,292,407,590 | $1,365,385,333 | $1,402,822,240 | $1,394,255,480 | ($8,566,760) | (0.61%) |
| 10020 Consolidated Community Funding Pool | 9,890,626 | 10,611,143 | 10,611,143 | 10,611,143 | 0 | 0.00% |
| 10030 Contributory Fund | 14,361,741 | 14,744,665 | 15,094,665 | 15,094,665 | 0 | 0.00% |
| 10040 Information Technology | 15,371,563 | 6,752,000 | 46,006,474 | 46,006,474 | 0 | 0.00% |
| **Total General Fund Group** | **$1,332,031,520** | **$1,397,493,141** | **$1,474,534,522** | **$1,465,967,762** | **($8,566,760)** | **(0.58%)** |
| **Debt Service Funds** | | | | | | |
| 20000 Consolidated Debt Service | $295,655,952 | $316,009,005 | $328,794,093 | $321,297,599 | ($7,496,494) | (2.28%) |
| **Capital Project Funds** | | | | | | |
| 30000 Metro Operations and Construction | $35,754,211 | $36,156,089 | $36,156,089 | $36,156,089 | $0 | 0.00% |
| 30010 General Construction and Contributions | 35,468,787 | 23,183,981 | 106,842,418 | 98,488,079 | (8,354,339) | (7.82%) |
| 30020 Infrastructure Replacement and Upgrades | 14,566,238 | 2,700,000 | 24,987,845 | 24,987,845 | 0 | 0.00% |
| 30030 Library Construction | 1,446,008 | 0 | 37,664,832 | 37,664,832 | 0 | 0.00% |
| 30040 Contributed Roadway Improvements | 1,703,050 | 0 | 35,813,352 | 35,813,352 | 0 | 0.00% |
| 30050 Transportation Improvements | 19,103,351 | 0 | 65,757,575 | 165,757,575 | 100,000,000 | 152.07% |
| 30060 Pedestrian Walkway Improvements | 835,185 | 300,000 | 3,720,868 | 3,720,868 | 0 | 0.00% |
| 30070 Public Safety Construction | 31,017,334 | 0 | 242,892,955 | 240,592,955 | (2,300,000) | (0.95%) |
| 30080 Commercial Revitalization Program | 415,375 | 0 | 2,405,474 | 2,505,474 | 100,000 | 4.16% |
| 30090 Pro Rata Share Drainage Construction | 4,076,265 | 0 | 4,933,986 | 4,933,986 | 0 | 0.00% |
| 30300 The Penny for Affordable Housing | 14,572,947 | 16,478,400 | 42,351,662 | 42,351,662 | 0 | 0.00% |
| 30310 Housing Assistance Program | 132,489 | 0 | 6,698,527 | 6,698,527 | 0 | 0.00% |
| 30400 Park Authority Bond Construction | 18,650,538 | 0 | 79,525,061 | 79,525,061 | 0 | 0.00% |
| S31000 Public School Construction | 208,478,379 | 162,724,928 | 521,900,277 | 521,900,277 | 0 | 0.00% |
| **Total Capital Project Funds** | **$386,220,157** | **$241,543,398** | **$1,211,650,921** | **$1,301,096,582** | **$89,445,661** | **7.38%** |
| **Special Revenue Funds** | | | | | | |
| 40000 County Transit Systems | $91,483,107 | $98,258,672 | $113,378,389 | $113,378,389 | 0 | 0.00% |
| 40010 County and Regional Transportation Projects | 14,585,150 | 71,333,234 | 280,187,646 | 280,187,646 | 0 | 0.00% |
| 40030 Cable Communications | 9,531,493 | 9,868,019 | 19,053,592 | 19,053,592 | 0 | 0.00% |
| 40040 Fairfax-Falls Church Community Services Board | 141,400,652 | 152,151,047 | 158,285,181 | 154,936,429 | (3,348,752) | (2.12%) |
| 40050 Reston Community Center | 7,777,247 | 8,633,945 | 9,104,154 | 9,104,154 | 0 | 0.00% |
| 40060 McLean Community Center | 6,052,562 | 6,246,462 | 6,599,065 | 6,599,065 | 0 | 0.00% |
| 40070 Burgundy Village Community Center | 41,077 | 45,231 | 101,825 | 121,825 | 20,000 | 19.64% |
| 40080 Integrated Pest Management Program | 1,935,873 | 3,128,092 | 3,264,866 | 3,264,866 | 0 | 0.00% |
| 40090 E-911 | 39,846,675 | 44,795,769 | 47,290,455 | 47,290,455 | 0 | 0.00% |
| 40100 Stormwater Services | 48,630,343 | 48,185,000 | 100,977,900 | 102,981,088 | 2,003,188 | 1.98% |
| 40110 Dulles Rail Phase I Transportation Improvement District | 17,347,663 | 17,454,463 | 17,454,463 | 17,454,463 | 0 | 0.00% |
| 40120 Dulles Rail Phase II Transportation Improvement District | 0 | 500,000 | 500,000 | 500,000 | 0 | 0.00% |
| 40130 Leaf Collection | 1,911,023 | 2,187,182 | 2,187,182 | 2,187,182 | 0 | 0.00% |
| 40140 Refuse Collection and Recycling Operations | 21,292,563 | 21,513,371 | 24,119,610 | 24,119,610 | 0 | 0.00% |
| 40150 Refuse Disposal | 46,399,928 | 53,016,159 | 52,718,946 | 52,718,946 | 0 | 0.00% |
| 40160 Energy Resource Recovery (ERR) Facility | 17,881,040 | 21,515,539 | 21,539,611 | 21,539,611 | 0 | 0.00% |
| 40170 I-95 Refuse Disposal | 7,878,956 | 9,280,702 | 17,655,809 | 17,655,809 | 0 | 0.00% |
| 40300 Housing Trust Fund | 1,146,726 | 639,972 | 6,184,391 | 6,184,391 | 0 | 0.00% |
| 40330 Elderly Housing Programs | 2,835,211 | 3,346,787 | 4,030,410 | 4,030,410 | 0 | 0.00% |

# FY 2015 THIRD QUARTER EXPENDITURES BY FUND
# SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2014 Actual [1] | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan [1,2] | FY 2015 Third Quarter Estimate | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|
| **Special Revenue Funds (Cont.)** | | | | | | |
| 40360 Homeowner and Business Loan Programs | 2,418,720 | 2,230,085 | 4,574,595 | 4,574,595 | 0 | 0.00% |
| 50000 Federal/State Grants | 95,670,687 | 100,394,265 | 226,904,259 | 245,717,024 | 18,812,765 | 8.29% |
| 50800 Community Development Block Grant | 4,810,979 | 4,750,027 | 10,458,332 | 10,458,332 | 0 | 0.00% |
| 50810 HOME Investment Partnerships Program | 2,325,602 | 1,417,514 | 4,471,758 | 4,471,758 | 0 | 0.00% |
| S10000 Public School Operating | 2,399,575,334 | 2,441,529,288 | 2,541,210,681 | 2,537,099,093 | (4,111,588) | (0.16%) |
| S40000 Public School Food and Nutrition Services | 78,039,051 | 91,401,235 | 90,819,864 | 90,819,864 | 0 | 0.00% |
| S43000 Public School Adult and Community Education | 9,390,248 | 9,696,824 | 10,063,348 | 10,063,348 | 0 | 0.00% |
| S50000 Public School Grants & Self Supporting Programs | 68,301,490 | 64,954,989 | 91,554,746 | 93,849,636 | 2,294,890 | 2.51% |
| **Total Special Revenue Funds** | **$3,138,509,400** | **$3,288,473,873** | **$3,864,691,078** | **$3,880,361,581** | **$15,670,503** | **0.41%** |
| **TOTAL GOVERNMENTAL FUNDS** | **$5,152,417,029** | **$5,243,519,417** | **$6,879,670,614** | **$6,968,723,524** | **$89,052,910** | **1.29%** |
| **PROPRIETARY FUNDS** | | | | | | |
| **Internal Service Funds** | | | | | | |
| 60000 County Insurance | $23,666,062 | $24,250,735 | $25,886,685 | $43,498,230 | $17,611,545 | 68.03% |
| 60010 Department of Vehicle Services | 89,161,000 | 83,748,429 | 95,155,561 | 95,155,561 | 0 | 0.00% |
| 60020 Document Services | 5,383,750 | 6,006,463 | 6,142,385 | 6,142,385 | 0 | 0.00% |
| 60030 Technology Infrastructure Services | 31,249,634 | 36,988,697 | 41,181,396 | 41,181,396 | 0 | 0.00% |
| 60040 Health Benefits | 153,786,583 | 166,187,368 | 180,508,175 | 180,508,175 | 0 | 0.00% |
| S60000 Public School Insurance | 14,215,013 | 23,369,886 | 27,321,986 | 27,321,986 | 0 | 0.00% |
| S62000 Public School Health and Flexible Benefits | 340,032,862 | 418,370,805 | 409,520,474 | 409,520,474 | 0 | 0.00% |
| S63000 Public School Central Procurement | 4,425,705 | 6,500,000 | 6,500,000 | 6,500,000 | 0 | 0.00% |
| **Total Internal Service Funds** | **$661,920,609** | **$765,422,383** | **$792,216,662** | **$809,828,207** | **$17,611,545** | **2.22%** |
| **Enterprise Funds** | | | | | | |
| 69010 Sewer Operation and Maintenance | $90,083,737 | $97,923,134 | $98,093,267 | $98,093,267 | $0 | 0.00% |
| 69020 Sewer Bond Parity Debt Service | 21,112,064 | 21,909,094 | 20,446,381 | 20,446,381 | 0 | 0.00% |
| 69040 Sewer Bond Subordinate Debt Service | 26,057,605 | 26,512,623 | 26,133,270 | 26,133,270 | 0 | 0.00% |
| 69300 Sewer Construction Improvements | 83,077,624 | 83,693,176 | 119,923,788 | 119,923,788 | 0 | 0.00% |
| 69310 Sewer Bond Construction | 36,933,562 | 0 | 31,510,145 | 31,510,145 | 0 | 0.00% |
| **Total Enterprise Funds** | **$257,264,592** | **$230,038,027** | **$296,106,851** | **$296,106,851** | **$0** | **0.00%** |
| **TOTAL PROPRIETARY FUNDS** | **$919,185,201** | **$995,460,410** | **$1,088,323,513** | **$1,105,935,058** | **$17,611,545** | **1.62%** |
| **FIDUCIARY FUNDS** | | | | | | |
| **Agency Funds** | | | | | | |
| 70000 Route 28 Taxing District | $9,960,991 | $10,707,629 | $10,711,359 | $10,711,359 | $0 | 0.00% |
| 70040 Mosaic District Community Development Authority | 2,214,585 | 3,882,012 | 3,882,012 | 3,882,012 | 0 | 0.00% |
| **Total Agency Funds** | **$12,175,576** | **$14,589,641** | **$14,593,371** | **$14,593,371** | **$0** | **0.00%** |
| **Trust Funds** | | | | | | |
| 73000 Employees' Retirement Trust | $253,581,556 | $299,361,705 | $299,361,705 | $299,361,705 | $0 | 0.00% |
| 73010 Uniformed Employees Retirement Trust | 84,847,739 | 102,295,421 | 102,295,421 | 102,295,421 | 0 | 0.00% |
| 73020 Police Retirement Trust | 65,127,408 | 72,812,151 | 72,812,151 | 74,812,151 | 2,000,000 | 2.75% |
| 73030 OPEB Trust | 14,523,875 | 9,176,040 | 9,176,040 | 17,899,040 | 8,723,000 | 95.06% |
| S71000 Educational Employees' Retirement | 182,750,641 | 203,081,017 | 196,621,215 | 196,621,215 | 0 | 0.00% |
| S71100 Public School OPEB Trust | 15,574,243 | 27,299,452 | 27,299,452 | 27,299,452 | 0 | 0.00% |
| **Total Trust Funds** | **$616,405,462** | **$714,025,786** | **$707,565,984** | **$718,288,984** | **$10,723,000** | **1.52%** |
| **TOTAL FIDUCIARY FUNDS** | **$628,581,038** | **$728,615,427** | **$722,159,355** | **$732,882,355** | **$10,723,000** | **1.48%** |

# FY 2015 THIRD QUARTER EXPENDITURES BY FUND
# SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2014 Actual [1] | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan [1,2] | FY 2015 Third Quarter Estimate | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|
| **TOTAL APPROPRIATED FUNDS** | **$6,700,183,268** | **$6,967,595,254** | **$8,690,153,482** | **$8,807,540,937** | **$117,387,455** | **1.35%** |
| **Less: Internal Service Funds [3]** | **($661,920,609)** | **($765,422,383)** | **($792,216,662)** | **($809,828,207)** | **($17,611,545)** | **2.22%** |
| **NET EXPENDITURES** | **$6,038,262,659** | **$6,202,172,871** | **$7,897,936,820** | **$7,997,712,730** | **$99,775,910** | **1.26%** |

[1] The FY 2014 Actuals reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2015 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 2014 Audit Package - Attachment VI for further details.

[2] The *FY 2015 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 2015 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the FY 2016 Advertised Budget Plan to present the most current information at that time.

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

# FY 2015 THIRD QUARTER EXPENDITURES BY FUND
# SUMMARY OF NON-APPROPRIATED FUNDS

| Fund | FY 2014 Actual [1] | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan [1] | FY 2015 Third Quarter Estimate | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---|---|---|---|---|---|
| **HUMAN SERVICES** | | | | | | |
| **Special Revenue Funds** | | | | | | |
| 83000 Alcohol Safety Action Program | $1,654,550 | $2,005,479 | $2,006,624 | $2,006,624 | $0 | 0.00% |
| **NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)** | | | | | | |
| **Agency Funds** | | | | | | |
| 10031 Northern Virginia Regional Identification System | $33,744 | $18,799 | $44,901 | $44,901 | $0 | 0.00% |
| **HOUSING AND COMMUNITY DEVELOPMENT** | | | | | | |
| **Other Housing Funds** | | | | | | |
| 81000 FCRHA General Operating | $2,699,619 | $2,954,375 | $3,051,196 | $3,051,196 | $0 | 0.00% |
| 81020 Non-County Appropriated Rehabilitation Loan | 0 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 81030 FCRHA Revolving Development | 161,386 | 0 | 701,851 | 701,851 | 0 | 0.00% |
| 81050 FCRHA Private Financing | 236,162 | 25,775 | 2,217,661 | 2,217,661 | 0 | 0.00% |
| 81060 FCRHA Internal Service | 3,297,305 | 4,129,169 | 4,294,314 | 4,294,314 | 0 | 0.00% |
| 81100 Fairfax County Rental Program | 4,550,841 | 4,643,585 | 4,826,249 | 4,826,249 | 0 | 0.00% |
| 81200 Housing Partnerships | 2,098,580 | 2,303,376 | 3,246,136 | 3,246,136 | 0 | 0.00% |
| 81500 Housing Grants | 240,894 | 0 | 377,846 | 377,846 | 0 | 0.00% |
| **Total Other Housing Funds** | **$13,284,787** | **$14,057,280** | **$18,716,253** | **$18,716,253** | **$0** | **0.00%** |
| **Annual Contribution Contract** | | | | | | |
| 81510 Housing Choice Voucher Program | $56,782,296 | $55,380,916 | $59,097,384 | $56,627,312 | ($2,470,072) | (4.18%) |
| 81520 Public Housing Projects Under Management | 9,883,353 | 10,096,122 | 10,443,513 | 10,462,377 | 18,864 | 0.18% |
| 81530 Public Housing Projects Under Modernization | 1,557,942 | 0 | 3,205,097 | 3,205,097 | 0 | 0.00% |
| **Total Annual Contribution Contract** | **$68,223,591** | **$65,477,038** | **$72,745,994** | **$70,294,786** | **($2,451,208)** | **(3.37%)** |
| **TOTAL HOUSING AND COMMUNITY DEVELOPMENT** | **$81,508,378** | **$79,534,318** | **$91,462,247** | **$89,011,039** | **($2,451,208)** | **(2.68%)** |
| **FAIRFAX COUNTY PARK AUTHORITY** | | | | | | |
| **Special Revenue Funds** | | | | | | |
| 80000 Park Revenue and Operating | $41,402,650 | $43,410,674 | $43,410,674 | $43,410,674 | $0 | 0.00% |
| **Capital Projects Funds** | | | | | | |
| 80300 Park Improvement | $7,131,048 | $0 | $21,825,934 | $21,825,934 | $0 | 0.00% |
| **TOTAL FAIRFAX COUNTY PARK AUTHORITY** | **$48,533,698** | **$43,410,674** | **$65,236,608** | **$65,236,608** | **$0** | **0.00%** |
| **TOTAL NON-APPROPRIATED FUNDS** | **$131,730,370** | **$124,969,270** | **$158,750,380** | **$156,299,172** | **($2,451,208)** | **(1.54%)** |

[1] The FY 2014 Actuals reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2015 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 2014 Audit Package - Attachment VI for further details.

# FY 2015 Third Quarter Review

# Attachment II – General Fund Receipts / Transfers In

## SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

| Category | FY 2014 Actual | FY 2015 Revised Budget Plan as of FY 2014 Carryover | FY 2015 Fall Estimate[1] | FY 2015 Third Quarter Budget Estimate | Change from the FY 2015 Fall Estimate: Increase/ (Decrease) | Change from the FY 2015 Fall Estimate: Percent Change |
|---|---|---|---|---|---|---|
| Real Estate Taxes - Current & Delinquent | $2,216,159,309 | $2,353,636,574 | $2,353,636,574 | $2,353,636,574 | $0 | 0.00% |
| Personal Property Taxes - Current & Delinquent[2] | 571,445,574 | 574,306,439 | 573,940,535 | 573,940,535 | 0 | 0.00% |
| Other Local Taxes | 514,822,178 | 497,075,274 | 488,355,945 | 488,355,945 | 0 | 0.00% |
| Permits, Fees and Regulatory Licenses | 39,351,756 | 39,438,395 | 39,802,168 | 41,902,168 | 2,100,000 | 5.28% |
| Fines and Forfeitures | 14,073,583 | 14,235,071 | 13,348,086 | 13,348,086 | 0 | 0.00% |
| Revenue from Use of Money/Property | 15,234,796 | 14,221,937 | 15,238,034 | 15,238,034 | 0 | 0.00% |
| Charges for Services | 71,318,911 | 77,379,473 | 73,422,479 | 73,422,479 | 0 | 0.00% |
| Revenue from the Commonwealth and Federal Governments[2] | 125,849,051 | 123,613,851 | 123,869,907 | 123,170,954 | (698,953) | -0.56% |
| Recovered Costs/ Other Revenue | 17,852,508 | 15,334,755 | 19,424,861 | 20,112,361 | 687,500 | 3.54% |
| Total Revenue | **$3,586,107,666** | **$3,709,241,769** | **$3,701,038,589** | **$3,703,127,136** | **$2,088,547** | **0.06%** |
| Transfers In | 23,870,596 | 12,148,516 | 12,148,516 | 12,148,516 | 0 | 0.00% |
| Total Receipts | **$3,609,978,262** | **$3,716,712,008** | **$3,713,187,105** | **$3,715,275,652** | **$2,088,547** | **0.06%** |

[1] FY 2015 revenue estimates were reduced a net $8.2 million as part of a fall 2014 review of revenues. Explanations of these changes can be found in the following narrative.

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

Total receipts, including Transfers In, are estimated at $3,715,275,652 and reflect a net increase of $2,088,547 over the FY 2015 fall estimate. This increase is primarily the result of a $2.1 million increase in Permits, Fees and Regulatory Licenses as a result of a fee increase in Building and Inspection Fees which will be partially offset with additional expenditures. In addition, Recovered Costs are increased $0.7 million associated with boarding D.C. youth in the Fairfax County Juvenile Detention Center, while Revenue from the Commonwealth and Federal Government is reduced $0.7 million associated with decreased expenditures in public assistance programs. As noted in the FY 2016 Advertised Budget Plan, FY 2015 revenue estimates were reduced a net $8.2 million as part of a fall 2014 revenue review prior to Third Quarter during the development of the FY 2016 budget. These adjustments were based on actual FY 2014 receipts and collections through the first several months of FY 2015. Revenue changes made during the fall revenue review are discussed throughout this Attachment. Any impact to FY 2016 revenue estimates from these FY 2015 adjustments is already included in the FY 2016 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 2015 receipts. All revenue categories are closely monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2016 revenue adjustments will be included in the Add-On Review.

PERSONAL PROPERTY TAX-CURRENT

| | FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|---|
| Paid Locally | $345,873,117 | $352,731,903 | $350,976,251 | $350,976,251 | $0 | 0.0% |
| Reimbursed by State | 211,313,944 | 211,313,944 | 211,313,944 | 211,313,944 | 0 | 0.0% |
| Total | $557,187,061 | $564,045,847 | $562,290,195 | $562,290,195 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Current Personal Property Taxes of $562,290,195 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 Personal Property Tax estimate was decreased $1.8 million, or 0.3 percent. Exonerated levy due to litigation settlements decreased revenue by $4.1 million. This decrease was partially offset by an increase in revenue of $2.3 million due to higher than projected vehicle levy and final Public Service Corporation levy from the state. FY 2015 Personal Property Taxes are expected to be 0.9 percent higher than FY 2014 receipts.

PERSONAL PROPERTY TAX-DELINQUENT

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $14,258,513 | $10,260,592 | $11,650,340 | $11,650,340 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Personal Property Delinquent Taxes represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate was increased $1.4 million based on current receipts and account receivable balances.

LOCAL SALES TAX

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $165,459,545 | $167,358,651 | $171,089,575 | $171,089,575 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Sales Tax of $171,089,575 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate for Sales Tax receipts was increased $3.7 million based on collection trends. FY 2015 Sales Tax receipts through February, representing retail sales through December, are up 6.9 percent; however, this rate is artificially high due to significant refunds that occurred in FY 2014. Sales Tax receipts for December 2014 retail sales – a critical holiday spending month – were up just 0.9 percent. Because of this modest increase, no change in the

FY 2015 Sales Tax estimate is being made during the Third Quarter Review. The FY 2015 Sales Tax estimate of $171.1 million represents an increase of 3.4 percent over FY 2014 actual receipts.

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

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $151,965,995 | $155,152,381 | $146,818,108 | $146,818,108 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Business, Professional and Occupational License (BPOL) Taxes of $146,818,108 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate for BPOL Taxes was lowered $8.3 million, reflecting a decrease of 3.4 percent from the level received in FY 2014. FY 2014 receipts had fallen 2.7 percent due to federal sequestration cuts. The FY 2015 estimate was based on an econometric model using sales tax and employment as predictors which indicated a reduction of 2.0 percent from FY 2014. In addition, the estimate was further reduced $2.1 million to account for potential lower filings as a result of a revised methodology of determining the basis for the BPOL tax as set forth by the Virginia Tax Commissioner. 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 2015 receipts. Therefore, the FY 2015 BPOL estimate has not been adjusted further during the Third Quarter review.

**RECORDATION/DEED OF CONVEYANCE TAXES**

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $25,105,000 | $28,465,957 | $24,615,632 | $24,615,632 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Deed of Conveyance and Recordation Taxes of $24,615,632 represents no change from the FY 2015 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 2014 receipts and collection trends, the FY 2015 estimate for Recordation and Deed of Conveyance Taxes was decreased $3.9 million during the fall 2014 revenue review, reflecting a decrease of 1.9 percent from the FY 2014 level. FY 2014 receipts declined a combined 25.4 percent due to a decline in mortgage refinancing as a result of higher interest rates, as well as a decline in the number of home sales.

**CIGARETTE TAX**

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $7,831,221 | $7,912,220 | $7,403,592 | $7,403,592 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Cigarette Tax of $7,403,592 represents no change from

the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate was decreased $0.5 million, reflecting a 5.5 percent decrease from FY 2014 based on collection trends.

TRANSIENT OCCUPANCY TAX

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $18,329,279 | $18,386,794 | $18,854,145 | $18,854,145 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for the Transient Occupancy Tax of $18,854,145 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate was increased $0.5 million, reflecting a 2.9 percent increase over FY 2014 based on collection trends.

BANK FRANCHISE TAX

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $16,705,890 | $15,153,475 | $13,872,628 | $13,872,628 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for the Bank Franchise Tax of $13,872,628 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate was reduced $1.3 million. This decrease was primarily due to a $1.8 million refund resulting from statewide audit for taxes paid by a bank in previous years. In addition to the refund, the FY 2015 estimate assumes that taxes will fall approximately 5.5 percent from FY 2014 actual receipts, which had dropped 1.5 percent. Bank Franchise taxes are received in May and June of each year; therefore, no current data are available to help estimate FY 2015 receipts.

PERMITS, FEES AND REGULATORY LICENSES

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $39,351,756 | $39,438,395 | $39,802,168 | $41,902,168 | $2,100,000 | 5.3% |

The *FY 2015 Third Quarter Review* estimate for Permits, Fees and Regulatory Licenses of $41,902,168 represents an increase of $2,100,000, or 5.3 percent, over the FY 2015 fall estimate as a result of an across-the-board fee increase in Land Development Services for plan review, building permits and inspection fees. The fee increase will support additional staff resources and assist the County in improving customer service and reducing plan review timeframes. The fee increase is anticipated to generate revenue of $5.1 million in FY 2016 and has been included in the FY 2016 Advertised Budget Plan.

FINES AND FORFEITURES

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $14,073,583 | $14,235,071 | $13,348,086 | $13,348,086 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Fines and Forfeitures represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 estimate was reduced $0.9 million primarily due to a decrease in General District Court (GDC) Fines. The FY 2015 estimate for GDC Fines was reduced $1.2 million from $8.3 million to $7.1 million based on collection trends that indicated a 10.0 percent reduction from FY 2014 actual receipts of $7.9 million. Increases totaling $0.3 million in various other categories partially offset this decrease.

INVESTMENT INTEREST

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $10,805,326 | $9,909,316 | $10,610,199 | $10,610,199 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Investment Interest of $10,610,199 represents no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the estimate was increased $0.7 million primarily due to an increase in the anticipated share of interest earned by the General Fund to the total interest earned by all funds. The FY 2015 Adopted Budget Plan included a General Fund Percentage of 70.6 percent. The actual share of interest earned by the General Fund in FY 2014 was 72.5 percent and based on FY 2015 year-to-date experience, the percentage was increased to 73.2 percent.

CHARGES FOR SERVICES

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $71,318,911 | $77,379,473 | $73,422,479 | $73,422,479 | $0 | 0.0% |

The *FY 2015 Third Quarter Review* estimate for Charges for Services of $73,422,479 reflects no change from the FY 2015 fall estimate. During the fall 2014 revenue review, the FY 2015 Charges for Services estimate was decreased a net $4.0 million primarily due to projected decreases of $1.0 million in Police Reimbursement revenue, $1.7 million in County Clerk fees, and $1.0 million in SACC revenue. The projected decrease in Police Reimbursement revenue and County Clerk fees was based on prior year actual receipts and collection trends. The reduction in SACC revenue of $1.0 million under the Charges for Services category was fully offset by a commensurate increase in the Revenue from the Commonwealth category as a result of an accounting change for reimbursement from the state for subsidized child care participants in the SACC program.

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT[1]

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $125,849,051 | $123,613,851 | $123,869,907 | $123,170,954 | ($698,953) | -0.6% |

[1] 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 2015 Third Quarter Review* estimate for Revenue from the Commonwealth and Federal Government of $123,170,954 reflects a decrease of $698,953, or 0.6 percent, from the FY 2015 fall estimate. A decrease in revenue of $348,953 is associated with the Comprehensive Services Act program based on anticipated expenditures in FY 2015. In addition, a decrease of $350,000 in revenue is associated with the Adoption Subsidy Program due to a decline in program spending. More information about these adjustments can be found in the Administrative Adjustments Section of this document.

During the fall 2014 review, Revenue from the Commonwealth/Federal Government was increased a net $256,056. Reimbursements from the Commonwealth for services provided by the County's Health Department and Juvenile and Domestic Relations District Court were increased a total of $1.0 million based on actual FY 2014 experience and FY 2015 year-to-date collections. In addition, SACC revenue of $1.0 million which is received by the County as a reimbursement from the state for subsidized child care participants in the SACC program and which was previously classified as Charges for Services, is reflected as Revenue from the Commonwealth due to an accounting change. An increase of $0.6 million in Revenue from the Federal Government is associated with federal funding received in FY 2015 for holding illegal immigrants in County jails. These increases were partially offset with a decrease of $2.4 million based on the County's share of a $30 million statewide reduction included in the Commonwealth's approved FY 2015-FY 2016 Budget. This so called "flexible" cut requires localities to choose the funding stream in which to make the reduction or to remit payment to the state.

RECOVERED COSTS / OTHER REVENUE

| FY 2014 Actual | FY 2015 Revised as of FY 2014 Carryover | FY 2015 Fall Estimate | FY 2015 Third Quarter Estimate | Increase/ (Decrease) | Percent Change |
|---|---|---|---|---|---|
| $17,852,508 | $15,334,755 | $19,424,861 | $20,112,361 | $687,500 | 3.5% |

The *FY 2015 Third Quarter Review* estimate for Recovered Costs/Other Revenue of $20,112,361 reflects an increase of $687,500, or 3.5 percent, over the FY 2015 fall estimate. This increase is the result of reimbursement that the County will receive from the District of Columbia (DC) for expenses associated with the Juvenile Detention Center (JDC). The Juvenile and Domestic Relations District Court (JDRDC) will utilize 11 beds of available space at the JDC for DC youth awaiting placement in a treatment facility or group home. The District of Columbia will be billed a rate of $380 per bed per day. This revenue increase is partially offset with JDRDC expenditure increases. Revenue of $1.8 million was included in the FY 2016 Advertised Budget Plan for this use of the JDC by the District of Columbia. More information about this adjustment can be found in the Administrative Adjustments Section of this document.

During the fall 2014 review, the FY 2015 estimate for Recovered Costs/Other Revenue was increased a

net $4.0 million primarily as the result of one-time funds of $2.8 million from a joint police undercover operation with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). In addition, an increase of $1.0 million was based on the amount the County will bill the City of Fairfax for governmental services provided under the City/County contract during FY 2015.

# FY 2015 Third Quarter Review

# Attachment III – Other Funds Detail

# OTHER FUNDS DETAIL

## APPROPRIATED FUNDS

### *General Fund Group*

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

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

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

# OTHER FUNDS DETAIL

## *Debt Service*

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

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

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

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

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

# OTHER FUNDS DETAIL

## *Capital Project Funds*

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

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

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

# OTHER FUNDS DETAIL

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

# OTHER FUNDS DETAIL

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

# OTHER FUNDS DETAIL

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

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

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

# OTHER FUNDS DETAIL

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

# OTHER FUNDS DETAIL

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

# OTHER FUNDS DETAIL

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

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

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

# OTHER FUNDS DETAIL

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

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

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

# OTHER FUNDS DETAIL

## *Special Revenue Funds*

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

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

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

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

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

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

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

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

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

# OTHER FUNDS DETAIL

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

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

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

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

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

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

# OTHER FUNDS DETAIL

**Fund 50800, Community Development Block Grant** **$0**

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

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

# OTHER FUNDS DETAIL

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

# OTHER FUNDS DETAIL

## *Internal Service Funds*

**Fund 60000, County Insurance** **$17,611,545**

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

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

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

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

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

# OTHER FUNDS DETAIL

## *Enterprise Funds*

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

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

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

# OTHER FUNDS DETAIL

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

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

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

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

# OTHER FUNDS DETAIL

## *Agency & Trust Funds*

**Fund 73020, Police Officers Retirement System** **$2,000,000**

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

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

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

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

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

# OTHER FUNDS DETAIL

## NON-APPROPRIATED FUND

**Fund 81510, Housing Choice Voucher Program** **($2,470,072)**

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

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

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

# FY 2015 Third Quarter Review

# Attachment IV – Federal/State Grant Fund

# FEDERAL/STATE GRANT FUND

**Attachment IV**

As part of the *FY 2015 Third Quarter Review*, the total disbursement level for Fund 50000, Federal-State Grant Fund, is increased by $19,512,765 from $226,904,259 to $246,417,024. 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 Fairfax-Falls Church Community Services Board, the Juvenile and Domestic Relations District Court, the Police Department, and the Fire and Rescue Department. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses is decreased by $2,652,855. This is due to a decrease of $2,872,356 associated with the appropriation of Local Cash Match from the Reserve for Estimated Local Cash Match and a decrease of $700,000 in Local Cash Match grant closeout balances that is being transferred to Fund 60000, County Insurance Fund. These decreases are offset by an increase of $919,501 in Local Cash Match that was returned to the Reserve as the result of FY 2015 grant closeouts.

The total revenue level for Fund 50000 is increased by $19,512,764 from $184,464,522 to $203,977,286. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the *FY 2015 Revised Budget Plan* total of $5,208,464. The Reserve for Estimated Local Cash Match is decreased by $1,952,855. This is due to new or revised grant awards in the Department of Transportation, Department of Family Services and Office to Prevent and End Homelessness totaling $2,872,356, offset by grant close outs totaling $919,501.

The total transfer out is increased by $700,000 from $0 to $700,000. This amount is being transferred to Fund 60000, County Insurance Fund to support the County's Tax Litigation Reserve, as a result of the Virginia Supreme Court ruling concerning the methodology used to determine the tax base associated with Business, Professional, and Occupational License (BPOL) taxes and is available due to Local Cash Match grant closeout balances.

An amount of $1,055,069 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 $135,568 and $919,501.

As a result of the above adjustments, the Fund 50000 fund balance is $742,261, a decrease of $1 from the *FY 2015 Revised Budget Plan* total of $742,262.

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 2015 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 Office of Public Affairs, Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, Office of Emergency Management, and Department of Public Safety Communication.

## 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:

**Office of Human Rights and Equity Programs**

- 1390001-2012 - EEOC Grant

**Department of Family Services**

- 1670011-2014 - VACAP-Tax Preparation Assistance
- 1670016-2014 - Community Based Services
- 1670017-2014 - LTC Ombudsman
- 1670018-2014 - Homemaker/Fee for Service
- 1670019-2014 - Congregate Meals
- 1670020-2014 - Home Delivered Meals
- 1670021-2014 - Care Coordination
- 1670022-2014 - Family Caregiver
- 1670024-2013 - Foster & Adoptive Parent Training
- 1670024-2014 - Foster & Adoptive Parent Training
- 1670032-2014 - Early Head Start Program
- 1670039-2013 - Annandale Incentive
- 1670040-2014 - VQRIS
- 1670043-2014 - Child Care Quality Initiative
- 1670056-2013 - CDSME

**Office to Prevent and End Homelessness**

- 1730004-2012 - ESG

**Fairfax-Falls Church Community Services Board**

- 1750001-2014 - Early Intervention Services for Infants & Toddlers with Disabilities
- 1750002-2013 - HIDTA
- 1750018-2013 - Forensic Discharge Planner
- 1750018-2014 - Forensic Discharge Planner
- 1750022-2014 - VFHY - Al's Pals
- 1750022-2015 - VFHY - Al's Pals

**Department of Neighborhood and Community Services**

- 1790002-2015 - Local Government Challenge Grant
- 1790003-2014 - Youth Smoking Prevention
- 1790013-2014 - Fairfax Families 4 Kids Conservation 4 Youth

**Police Department**

- 1900014-2012 - JAG Technology
- 1900014-2014 - JAG-Equipment

**Emergency Preparedness**

- 1HS0009-2010 - TACT TM ET&E (FRD)
- 1HS0029-2012 - Mobile AFIS Supplementary Grant (PD)
- 1HS0030-2011 - MRC - Public Health Planning (Health)

## NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

**Department of Transportation** **$3,193,148**

A net increase of $3,193,148 to revenues, expenditures and Local Cash Match to the Department of Transportation is the result of the following adjustments:

- An increase of $2,048,000 to both revenues and expenditures is included for the Richmond Highway Public Transportation Initiative CMAQ grants 1400012-2006, 1400013-2006, 1400015-2006, and 1400017-2006. This award from the Virginia Department of Transportation supports the design and construction of bus stop and intersection improvements along Richmond Highway. This project was previously approved by the Board of Supervisors on October 18, 2011. There are no positions associated with this award and no Local Cash Match is required.

- A net increase of $185,670 to both revenues and expenditures is included for the Soapstone Drive Trail Grant, 1400019-2007, as a result of a supplemental award from the Virginia Department of Transportation. These funds support construction of a trail along Soapstone Drive. The funding period extends through June 30, 2016. There are no positions associated with this grant. As a result of this adjustment, the Local Cash Match requirement previously appropriate to this grant is reduced by $10,000 and is being returned to the Reserve for Estimated Local Cash Match.

- A decrease of $1,634,894 to both revenues and expenditures is included for the Richmond Highway Public Transportation Initiative FTA grants 1400033-2011 and 1400041-2011 as a result of reallocating the County's local match contribution and corresponding expenditures to Fund 40010, County and Regional Transportation Projects and Fund 30050, Transportation Improvements. These grants from the Virginia Department of Transportation support upgrading transit services and facilities in the Richmond Highway Corridor. There are no positions associated with this award.

- An increase of $3,548,372 to both revenues and expenditures is included for the Route 50 Pedestrian Improvement Program, grants 1400050-2012, 1400052-2012, 1400053-2012, 1400055-2012, 1400056-2012, 1400057-2012, 1400058-2012, 1400059-2012, 1400060-2012, 1400061-2012, and 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.

- A decrease of $954,000 to both revenues and expenditures is included for the Georgetown Pike Trail Grant, 1400130-2013, as a result of reconciliation of funding related to this award to funding appropriated in other projects. This grant supports the construction of a pedestrian walkway along Georgetown Pike. The grant period extends to October 1, 2015. There are no positions associated with this grant.

As a result of these adjustments, the *FY 2015 Revised Budget Plan* for the Department of Transportation is $48,176,611.

**Department of Family Services** **$11,430,643**

An increase of $11,430,643 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of $691,055 to revenues, expenditures and Local Cash Match is included for the Long Term Care Ombudsman Grant, 1670017-2015, 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, 2014 through September 30, 2015. Funding will continue to support 6/6.0 FTE grant positions. The County is under no obligation to continue these positions when grant funding has expired. Local Cash Match in the amount of $433,538 is available from the Local Cash Match Reserve.

- An increase of $1,550,000 to expenditures, revenues and Local Cash Match is included for the Congregate Meals Grant, 1670019-2015, 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 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, 2014 through September 30, 2015. Local Cash Match in the amount of $807,802 is available from the Local Cash Match Reserve. There are no positions associated with this award.

- An increase of $1,649,447 to revenues, expenditures and Local Cash Match is included for the Home-Delivered Meals Grant, 1670020-2015, 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, 2014 through September 30, 2015. 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 $284,128 is available from the Local Cash Match Reserve.

- An increase of $728,948 to expenditures, revenues and Local Cash Match is included for the Care Coordination for the Elderly Virginian Grant, 1670021-2015, 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, 2014 through September 30, 2015. Funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding has expired. Local Cash Match in the amount of $450,759 is available from the Local Cash Match reserve.

- An increase of $286,532 to revenues, expenditures and Local Cash Match is included for the Family Caregiver Grant, 1670022-2015, as a result of an award from the Virginia Department for the Aging. Funding provides education and support services to caregivers of persons age 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, 2014 through September 30, 2015. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding has expired. Local Cash Match in the amount of $70,243 is available from the Local Cash Match Reserve.

- An increase of $333,484 to revenues and expenditures is included for the USDA School-Age Child Care (SACC) Snacks Grant, 1670029-2015, as a result of a new 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.

- An increase of $5,002,000 to revenues, expenditures and Local Cash Match is included for the Virginia Preschool Initiative Grant, 1670031-2015, 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. This award will support the continuation of 5/5.0 FTE grant positions for the period July 1, 2014 through June 30, 2015. The County is under no obligation to continue funding these positions when the grant funding expires. Local Cash Match in the amount of $250,000 is available from the Local Cash Match Reserve.

- An increase of $1,189,177 to revenues, expenditures, and Local Cash Match is included for the Early Head Start Childcare Partnership and Expansion Grant, 1670072-2015, as a result of an 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. Funding will support 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 $200,000 is available from the Local Cash Match Reserve.

As a result of these adjustments and the grant closeouts listed above, the *FY 2015 Revised Budget Plan* for the Department of Family Services is $38,885,658.

**Office to Prevent and End Homelessness** **$771,772**

An increase of $771,772 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 $771,772 to revenues, expenditures, and Local Cash Match is included for the Emergency Shelter Grant (ESG), 1730004-2015, 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 $385,886 is available from the Local Cash Match reserve for anticipated awards. The grant period runs from August 26, 2014 to August 26, 2016. There are no positions associated with this award.

As a result of this adjustment and the grant closeout listed above, *FY 2015 Revised Budget Plan* for the Office to Prevent and End Homelessness is $4,494,753.

**Fairfax-Falls Church Community Services Board** **$1,278,105**

An increase of $1,278,105 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of $250,000 to both revenues and expenditures is included for the Regional Educational, Assessment, Crisis Response, and Habilitation (REACH) Grant, 1760025-2015, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. These funds support individuals age 18 and up with a co-occurring diagnosis of intellectual or developmental disability and mental illness and/or significant behavioral challenges. REACH provides a variety of in-home and community-based crisis services for individuals and their support systems that are experiencing crises due to behavioral or psychiatric issues. The funding period is July 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of $123,976 to both revenues and expenditures is included for the Rental Choice VA Grant, 1760026-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will support rental assistance to individuals who are at least 18 years of age with an intellectual disability and receiving ID Waiver residential support in a congregate setting or with a developmental disability and transitioning from an institution. The grant period extends from July 1, 2014 to September 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of $125,000 to both revenues and expenditures is included for the Regional Suicide Prevention Grant, 1760028-2014, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds will support the development and implementation of a comprehensive suicide prevention plan. The funding period is July 1, 2014 through September 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of $356,438 to both revenues and expenditures is included for the Regional Children's Crisis Stabilization Grant, 1760029-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide children's crisis stabilization services to include local inpatient purchase of service (e.g. hospital beds) and child psychiatric services. The funding period is July 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of $422,691 to both revenues and expenditures is included for the Turning Point: Youth Adult Services Initiative Grant, 1760030-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide support services for young adults with serious mental health conditions including First Episode Psychosis (FEP). The funding period is September 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

As a result of these adjustments and the grant closeouts listed above, the *FY 2015 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is $27,272,307.

**Juvenile and Domestic Relations District Court** **$450,000**

An increase of $450,000 to both revenues and expenditures to the Juvenile and Domestic Relations District Court is the result of the following adjustment:

- An increase of $450,000 to revenues and expenditures is included for the Safe Havens Grant, 1810005-2014, as a result of an award from the U.S. Department of Justice Office on Violence Against Women. These funds will support a supervised visitation and exchange program. No Local Cash Match is required. The grant period runs from October 1, 2014 to September 30, 2016. There is 1/0.5 FTE position associated with this award. The County is under no obligation to continue funding this position after grant funding has expired.

As a result of this adjustment, the *FY 2015 Revised Budget Plan* for the Juvenile and Domestic Relations District Court is $1,182,673.

**Police Department** **$939,685**

An increase of $939,685 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of $930,554 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 $555,079 is included for grant 1900001-1988, an increase of $53,699 is included for grant 1900002-1988, an increase of $363 is included for grant 1900005-1988 and an increase of $321,412 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 $9,131 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 and the grant closeouts listed above, the *FY 2015 Revised Budget Plan* for the Police Department is $10,062,229.

**Fire and Rescue Department** **$4,457,336**

An increase of $4,457,336 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustment:

- An increase of $4,457,336 to both revenues and expenditures is included for the International Urban Search and Rescue Program Grant, 1920006-2015. This award is a five year follow-on award of the existing memorandum with the U.S. Agency for International Development (USAID). The agreement exists to provide international emergency urban search and rescue services, and domestic responses, as requested. Of this award, $2,500,000 is a reserve for deployments. 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.

As a result of this adjustment, the *FY 2015 Revised Budget Plan* for the Fire and Rescue Department is $25,788,496.

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

**Department of Housing and Community Development**

An increase of $1,589,314 was appropriated to revenues and expenditures for the Department of Housing and Community Development as a result of the following adjustments:

- On July 17, 2014 (AS 15035), an increase of $474,913 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380009-2013, 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, 2014 through March 31, 2015. There are no positions or Local Cash Match associated with this award.

- On July 18, 2014 (AS 15036), an increase of $531,355 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380010-2013, 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 5, 2014 through June 4, 2015. There are no positions or Local Cash Match associated with this award.

- On July 18, 2014 (AS 15037), an increase of $240,972 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380011-2013, 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. The grant period is from May 25, 2014 through May 24, 2015. There are no positions or Local Cash Match associated with this award.

- On July 22, 2014 (AS 15038), an increase of $342,074 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380012-2013, 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. The grant period is from August 1, 2014 through July 31, 2015. There are no positions or Local Cash Match associated with this award.

**Office of Human Rights and Equity Programs**

An increase of $50,950 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On January 12, 2015 (AS 15196), an increase of $50,950 to both revenues and expenditures was appropriated for the Housing and Urban Development Fair Housing Complaints Grant, 1390002-2014, 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 (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 $957,864 was appropriated to revenues, expenditures and Local Cash Match for the Department of Transportation as a result of the following adjustments:

- On September 22, 2014 (AS 15130), an increase of $626,934 to revenues, expenditures and Local Cash Match was appropriated for the Marketing and Ridesharing Program Grant, 1400021-2015, 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 $125,387 was available in the Local Cash Match reserve. Funds will be used to continue to support 4/4.0 FTE grant positions for the time period from July 1, 2014 to June 30, 2015. The County is under no obligation to continue funding these positions when the grant funding expires.

- On July 31, 2014 (AS 15076), an increase of $300,930 to both revenues and expenditures was appropriated for the Employer Outreach Program Grant, 1400022-2015, 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, 2014 to June 30, 2015. 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 2, 2014 (AS 15138), an increase of $30,000 to revenues, expenditures and Local Cash Match was appropriated for the Transportation Demand Management Plan Grant, 1400136-2015, as a result of an award from the Virginia Department of Rail and Public Transportation. This funding will support consulting fees for the development of a 6-year transportation demand management plan. There are no positions associated with this award. The required Local Cash Match of $6,000 was available from the Local Cash Match Reserve for unanticipated awards. The grant covers the time period from July 1, 2014 through June 30, 2015.

**Department of Family Services**

An increase of $11,475,004 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On July 25, 2014 (AS 15047), an increase of $103,580 to both revenues and expenditures was appropriated for the Sexual Assault Treatment and Prevention Program, 1670001-2015, 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, 2014 through June 30, 2015. Funds will be used to continue 3/1.5 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 August 11, 2014 (AS 15046), an increase of $79,503 to both revenues and expenditures was appropriated for the Domestic Violence Crisis Grant, 1670003-2015, 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 is 1/0.5 FTE position associated with this award. 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.

- On December 3, 2014 (AS 15171), an increase of $124,835 to both revenues and expenditures was appropriated for the Virginia Serious and Violent Offender Re-Entry (VASAVOR) Grant, 1670007-2015, 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, 2014 through September 30, 2015. Funds will continue to support 1/1.0 FTE existing 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 December 8, 2014 (AS 15170), an increase of $5,425 to revenues and expenditures was appropriated for the Virginia Community Action Partnership Tax grant, 1670011-2015, 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 2014. There are no positions associated with this award and no Local Cash Match is required.

- On December 2, 2014 (AS 15150), an increase of $19,360 to revenues and expenditures was appropriated for the Volunteer Income Tax Assistance (VITA) Grant, 1670012-2015, from the 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 during the period July 1, 2014 through June 30, 2015. 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 October 24, 2014 (AS 15115), an increase of $960,577 to revenues, expenditures and Local Cash Match was appropriated to the Community-Based Social Services Grant, 1670016-2015. 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, 2014 through September 30, 2015. 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 $75,896 is available from the Local Cash Match reserve for anticipated grant awards.

- On October 21, 2014 (AS 15117), an increase of $267,360 to expenditures and revenues was appropriated for the Fee-for-Services/Homemaker Grant, 1670018-2015, 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, 2014 through September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

- On September 4, 2014 (AS 15080), an increase of $4,967,091 to revenues, expenditures and Local Cash Match was appropriated for the Head Start Grant, 1670030-2015, 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 32/31.5 FTE grant positions for the time period August 1, 2014 through July 31, 2015. The County is under no obligation to continue these positions when the grant funding expires.

- On September 4, 2014 (AS 15081), an increase of $3,903,727 to revenues, expenditures and Local Cash Match was appropriated for the Early Head Start Grant, 1670032-2015. The Early Head Start Program is a national child development program that serves income-eligible families with children 0 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 for the time period August 1, 2014 through July 31, 2015. The County is under no obligation to continue these positions when the grant funding expires.

- On July 3, 2014 (AS 15013), an increase of $292,000 to revenues and expenditures was appropriated for the Virginia Quality Rating and Improvement System Grant, 1670040-2015, as the result of funding received from the Department of Health and Human Services through the Virginia Department of Social Services. This award will support the continued implementation of a quality rating and improvement system for early care and education programs. The grant period is from July 1, 2014 through June 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

- On October 22, 2014 (AS 15139), an increase of $5,102 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1670041-2014, 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 December 11, 2014 (AS 15082), an increase of $99,140 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 December 11, 2014 (AS 15083), an increase of $30,643 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1670042-2015, 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 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 July 23, 2014 (AS 15028), an increase of $101,406 to revenue, expenditures, and Local Cash Match was appropriated for the Child Care Quality Initiative Program Grant, 1670043-2015, 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, 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, 2014 to May 31, 2015. 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 1, 2014 (AS 15078) an increase of $138,197 to both revenues and expenditures was appropriated for the Jobs for Veterans (J4VETS) Grant, 1670054-2015, 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 support one position. The County has no obligation to continue funding this position when grant funding expires. The grant period extends from July 1, 2014 through June 30, 2015. No Local Cash Match is required.

- On October 21, 2014 (AS 15122), an increase of $37,465 to both revenues and expenditures was appropriated for the Chronic Disease Self-Management Education (CDSME) Program Grant, 1670056-2015. This funding from the Virginia Department for Aging and Rehabilitative Services supports efforts to significantly increase access to and delivery of CDSME programs in Virginia for older adults and adults with disabilities, who have chronic conditions, and to strengthen and embed CDSME programs into statewide service delivery systems to ensure long-term integration, sustainability and continuous quality improvement. The grant period runs from September 1, 2014 through August 31, 2015. There are no positions associated with this award and no Local Cash Match was required to accept the funding.

- On August 1, 2014 (AS 15077) an increase of $178,596 to both revenues and expenditures was appropriated for the Virginia Employment through Entrepreneurship Consortium (VETEC) Grant, 1670057-2015, as a result of an award from the SkillSource Group (SSG). 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, 2014 through June 30, 2015. 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 October 15, 2014 (AS 15125), an increase of $150,000 to revenues and expenditures was appropriated for the Bringing Systems of Care to Scale in Virginia Grant, 1670068-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will support the formation of a local organization of families of children with behavioral health issues for the purpose of providing paraprofessional support services to Fairfax families. The funding period is October 1, 2014 through September 30, 2015. There is no Local Cash Match associated with this award. There are no positions associated with this grant.

- On January 17, 2015 (AS 15197), an increase of $10,997 to revenues and expenditures was appropriated for the Sexual Assault Services Program Grant, 1670069-2015, as a result of an award from the Virginia Department of Criminal Justice Services. This funding will support outreach and education in the community on issues related to sexual violence and teen dating violence through the Office for Women & Domestic and Sexual Violence Services. The funding period is January 1, 2015 through December 31, 2015. There is no Local Cash Match or positions associated with this award.

**Health Department**

An increase of $4,801,633 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On November 5, 2014 (AS 15160), an increase of $6,784 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2014, from the reserve for anticipated grant awards. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community- based agencies dedicated to providing a healthier future for our children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. There are no positions associated with this award and no Local Cash Match is required.

- On December 18, 2014 (AS 15177), an increase of $74,627 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2015, from the reserve for anticipated grant awards. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for our children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. There are no positions associated with this award and no Local Cash Match is required.

- On August 15, 2014 (AS 15101), an increase of $68,952 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2014, 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 babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. The funding period is October 1, 2013 through September 30, 2014. Funding will continue to support 49/49.0 FTE existing 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 October 14, 2014 (AS 15141), an increase of $3,230,663 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2015, 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 babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. The funding period is October 1, 2014 through September 30, 2015. Funding will continue to support 49/48.5 FTE existing 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 September 9, 2014 (AS 15111), an increase of $258,746 to both revenues and expenditures was appropriated for the Perinatal Health Services Grant, 1710003-2015, 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, 2014 through June 30, 2015. These funds will continue to support 4/4.0 FTE existing 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 December 30, 2014 (AS 15189), an increase of $25,000 to both revenues and expenditures was appropriated for the Control and Prevention of Tuberculosis (TB) Grant, 1710004-2014, from the reserve for anticipated grant awards. The Virginia Department of Health Disease Prevention - Tuberculosis (DDP-TB) provides funding to support 2/2.0 FTE grant positions from January 1, 2014 to December 31, 2014. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.

- On January 5, 2015 (AS 15179), an increase of $180,000 to both revenues and expenditures was appropriated for the Control and Prevention of Tuberculosis (TB) Grant, 1710004-2015, from the reserve for anticipated grant awards. The Virginia Department of Health Disease Prevention - Tuberculosis (DDP-TB) provides funding to support 2/2.0 FTE grant positions from January 1, 2015 to December 31, 2015. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.

- On July 12, 2014 (AS 15027), an increase of $205,750 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2015, 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, 2014 through June 30, 2015. These funds will continue to support 2/2.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.

- On November 14, 2014 (AS 15159), an increase of $150,837 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. The funding period is October 1, 2014 through September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

- On August 11, 2014 (AS 15034), an increase of $80,000 to both revenues and expenditures was appropriated for the Sexually Transmitted Disease Control and Prevention Grant, 1710008-2015, 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, 2014 to June 30, 2015. These funds do not support any positions and no Local Cash Match is required to accept this award.

- On September 30, 2014 (AS 15133), an increase of $5,975 to both revenues and expenditures was appropriated for the WIC Counseling Study for Breastfeeding Mothers Grant, 1710012-2013, as a result of an award from the U.S. Department of Agriculture's Food and Nutrition Service through Abt Associates. Funding will support evaluation of the implementation of breastfeeding peer counseling programs in local WIC agencies, and the impact of these programs on breastfeeding outcomes for WIC participant women. This award covers the period from July 16, 2012 through October 8, 2013. No positions are associated with this grant and no Local Cash Match is required.

- On September 18, 2014 (AS 15127), an increase of $497,305 to both revenues and expenditures was appropriated for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2015, 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, 2014 to September 30, 2015. No Local Cash Match is required.

- On December 8, 2014 (AS 15176), an increase of $2,000 to both revenues and expenditures was appropriated for the 2015 FDA Retail Food Protection Education Seminar Grant, 1710021-2015, from the reserve for unanticipated grant awards. Funding will be used for employee training for District Certified Food Program Inspection/Training Officers to attend the FDA Retail Food Protection Education Seminar in 2015 for the FDA Central Region. Attendance at this seminar is necessary to maintain their certifications and thus the certification of the Fairfax County Food Safety Program. The grant period extends from December 1, 2014 to September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

- On September 11, 2014 (AS 15114), an increase of $14,994 to revenues and expenditures was appropriated for the Kaiser Permanente Grant, 1710022-2015, from the reserve for unanticipated grant awards. Funding will support technical assistance coordination, evaluation functions and general administrative support for the Partnership for a Healthier Fairfax's Food Policy Council. There are no positions associated with this award and no Local Cash Match is required.

**Office to Prevent and End Homelessness**

An increase of $1,469,732 was appropriated to revenues, expenditures and Local Cash Match for the Office to Prevent and End Homelessness as a result of the following adjustments:

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- On October 22, 2014 (AS 15151), an increase of $813,644 to revenues, expenditures and Local Cash Match was appropriated for the Community Housing Resource Program (CHRP), 1730001-2015, 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, 2014 to October 31, 2015. There are no positions associated with this award.

- On July 23, 2014 (AS 15033), an increase of $543,588 to revenues, expenditures and Local Cash Match was appropriated for the RISE Supportive Housing Grant, 1730002-2015, 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, 2014 through July 31, 2015. The required $67,000 in Local Cash Match was available from the anticipated Local Cash Match reserve. No positions are supported by this funding.

- On July 24, 2014 (AS 15048), an increase of $112,500 to both revenues and expenditures was appropriated for the Housing Locators for Homeless Families Grant, 1730003-2015, from the reserve for anticipated grant awards. This funding from The Freddie Mac Foundation increases nonprofit capacity in the Housing Locator Program to assist homeless individuals and families to more rapidly locate housing opportunities. The grant period extends from July 1, 2014 to June 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

**Fairfax-Falls Church Community Services Board**

An increase of $12,145,743 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On August 1, 2014 (AS 15056), an increase of $10,000 to revenues and expenditures was appropriated to the High Intensity Drug Trafficking Area (HIDTA) Grant, 1750002-2013, due to a supplemental award from the Office of National Drug Control Policy. Funding is used to provide residential medical detoxification services and seeks to reduce the incidence and prevalence of alcohol and drug abuse through prevention, treatment, and rehabilitation services. The grant period is from January 1, 2013 through September 30, 2014. 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 August 1, 2014 (AS 15058), an increase of $39,801 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1750003-2014, as the result of supplemental funding received from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient purchases of service for consumers with risk issues who need inpatient treatment, but cannot be admitted to the state psychiatric hospital due to capacity or complex clinical issues. These funds will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15060), an increase of $14,266 to both revenues and expenditures was appropriated for the Regional Crisis Stabilization Grant, 1750005-2014, as a result of supplemental funds from the Virginia Department of Behavioral Health and Developmental Services. Regional Crisis Stabilization is a state funded program through DBHDS to Planning Region II to provide crisis stabilization services to both individuals in crisis who need a crisis stabilization program or individuals with intellectual disabilities and mental illness who are at risk of hospitalization. The grant period extends from July 1, 2013 to June 30, 2014. Funding will continue to support a 0.5/0.5 FTE grant position. The County is under no obligation to continue funding this position once grant funding expires. No Local Cash Match is required.

- On September 10, 2014 (AS 15055), an increase of $3,875,453 to both revenues and expenditures was appropriated for the Infant and Toddler Connection, Part C Grant, 1760001-2015, 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, 2014 to June 30, 2015. 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 July 31, 2014 (AS 15057), an increase of $2,365,755 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1760003-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient purchases of service for consumers with risk issues who need inpatient treatment, but cannot be admitted to the state psychiatric hospital due to capacity or complex clinical issues. These funds will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15059), an increase of $847,933 to both revenues and expenditures was appropriated for the Regional Crisis Stabilization Grant, 1760005-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Regional Crisis Stabilization is a state funded program through DBHDS to Planning Region II to provide crisis stabilization services to both individuals in crisis who need a crisis stabilization program or individuals with intellectual disabilities and mental illness who are at risk of hospitalization. The grant period extends from July 1, 2014 to June 30, 2015. Funding will continue to support a 0.5/0.5 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 1, 2014 (AS 15061), an increase of $543,192 to both revenues and expenditures was appropriated for the Mental Health Regional Recovery Grant, 1760006-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide project-based services with and for CSB consumers who are empowered in their recovery through participation in consumer-run services. The grant period extends from July 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required to accept the award.

- On January 6, 2015 (AS 15062), an increase of $269,504 in revenues and expenditures was appropriated for the Supportive Housing Program - Self-Sufficiency through Housing and Treatment Grant, 1760011-2015, 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 July 1, 2014 through June 30, 2015. 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 1, 2014 (AS 15063), an increase of $185,857 to both revenues and expenditures was appropriated for the Jail and Offender Services Initiative grant, 1760012-2015, from the reserve for anticipated grant awards. These Federal pass-thru funds and funding from the Virginia Department of Behavioral Health and Developmental Services are used to provide treatment services in the Adult Detention Center. This award covers the period from July 1, 2014 to June 30, 2015. Funding 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.

- On August 1, 2014 (AS 15064), an increase of $164,542 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2015, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health Developmental Services, provides services to individuals who are homeless or at imminent risk of becoming homeless and who suffer from serious mental illness (SMI), or SMI and co-occurring substance use disorders (SUDs). Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period is from July 1, 2014 through June 30, 2015. There is no Local Cash Match associated with this award.

- On July 23, 2014 (AS 15052), an increase of $321,050 to both revenues and expenditures was appropriated for the Jail Diversion Services Grant, 1760015-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports jail diversion initiatives consisting of four main support areas: crisis intervention trained police officers, a drop-off assessment and triage center based at Woodburn Center, a jail-based forensic unit, and intensive case management services. The grant period extends from July 1, 2014 through June 30, 2015. The funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15066), an increase of $515,529 to both revenues and expenditures was appropriated for the Mental Health Initiative - State Grant, 1760016-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports non-mandated Comprehensive Services Act (CSA) mental health services for seriously emotionally disturbed children. Case management services to improve access to needed medical, social, educational and other services are provided to children eligible under the State Plan who reside in a community setting. The funding period is July 1, 2014 through June 30, 2015. These funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue funding these positions once the grant has expired. No Local Cash Match is required.

- On August 1, 2014 (AS 15067), an increase of $111,724 to revenues and expenditures was appropriated for the Mental Health Juvenile Detention Grant, 1760017-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports Fairfax-Falls Church Community Services Board services to children and adolescents in juvenile detention centers including: emergency services, consumer monitoring, assessment and evaluation, and/or early intervention services. These funds will continue to support 1/1.0 FTE existing grant position from July 1, 2014 through June 30, 2015. The County is under no obligation to continue this position when the grant funding expires and there is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15068), an increase of $70,000 to revenues and expenditures was appropriated for the Mental Health Transformation, Forensic Discharge Planner Grant, 1760018-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Funding supports the provision of pre-discharge planning for persons being discharged from a State mental health facility during the period from July 1, 2014 through June 30, 2015. There is 1/1.0 FTE existing grant position associated with this award. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15069), an increase of $530,387 to both revenues and expenditures was appropriated for the Mental Health Law Reform Grant, 1760019-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports mandatory outpatient treatment services for individuals for whom a judge or special justice has issued a mandatory outpatient treatment order, and/or for whom the CSB has developed an initial mandatory outpatient treatment plan. These funds will continue to support 6/6.0 FTE existing grant positions during the period from July 1, 2014 to June 30, 2015. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15070), an increase of $75,000 to revenues and expenditures was appropriated for the Mental Health Child and Adolescent Services Grant, 1760020-2015, from the reserve for anticipated grant awards. This funding is a renewal award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS) that provides intensive care coordination and wrap-around services to court-involved children and adolescents. Funding also supports psychiatric services for children and adolescents placed in juvenile detention centers. Funding will continue to support 1/1.0 FTE grant position during the time period July 1, 2014 to June 30, 2015. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.

- On August 1, 2014 (AS 15071), an increase of $2,142,000 to revenues and expenditures was appropriated for the Regional Educational, Assessment, Crisis Response, and Habilitation (REACH) Program Grant, 1760025-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds promote a system of care, community services and natural supports for individuals with mental illness. To divert individuals from unnecessary institutionalization, services include mobile crisis services, alternative placements and short-term crisis stabilization. The funding period is from July 1, 2014 through June 30, 2015. There is 0.5/0.5 FTE position associated with this grant. The County is under no obligation to continue this position once grant funding has expired. No Local Cash Match is required.

- On August 1, 2014 (AS 15073), an increase of $23,750 to revenues and expenditures was appropriated for the Regional Deaf Services Grant, 1760027-2015, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds provide clinical and consultative services to address issues related to mental illness, intellectual disability, and substance use disorder for people of all ages who are deaf, hard of hearing, late deafened and deaf-blind as well as their families. The funding period is from July 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

- On July 17, 2014 (AS 15044), an increase of $40,000 to both revenues and expenditures was appropriated for the Regional Suicide Prevention Grant, 1760028-2014, 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, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

**Department of Neighborhood and Community Services**

An increase of $427,197 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On July 9, 2014 (AS 15011), an increase of $422,197 to revenues, expenditures and Local Cash Match was appropriated for the USDA Summer Lunch Program Grant, 1790001-2015, from the reserve for anticipated grant awards. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites for Rec Pac/RECQuest or any other approved community location during the summer months. This program distributes nutritious lunches to children throughout the County. The grant period extends from June 30, 2014 through August 29, 2014. There is a required Local Cash Match of $122,073 which is available from the anticipated Local Cash Match reserve. No positions are associated with this award.

- On August 12, 2014 (AS 15094), an increase of $5,000 to both revenues and expenditures was appropriated for the Local Government Challenge Grant, 1790002-2015, 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, 2014 through June 30, 2015. 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.

**Juvenile and Domestic Relations District Court**

An increase of $113,162 was appropriated to revenues, expenditures and Local Cash Match for the Juvenile and Domestic Relations District Court as a result of the following adjustments:

- On August 1, 2014 (AS 15041), an increase of $16,250 to both revenues and expenditures was appropriated for the Opportunity Neighborhoods Grant, 1810006-2015, as a result of an award from the Virginia Department of Criminal Justice Services. Funds support a contract with the Center for the Study of Social Policy to plan and organize the Mount Vernon Opportunity

Neighborhoods Project, which attempts to achieve sustainable improvements addressing the root causes of disproportionate minority contact in the juvenile justice system. There are no positions associated with this award and no Local Cash Match is required.

- On August 1, 2014 (AS 15042) an increase of $72,613 to revenues, expenditures and Local Cash Match was appropriated for the Evidence Based Practice Evaluation Grant, 1810008-2015, 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 $36,306 was available from the reserve for anticipated grant awards. No positions are associated with this award.

- On August 1, 2014 (AS 15032) an increase of $24,299 to revenues, expenditures, and Local Cash Match was appropriated for the Juvenile Justice Diversion Support Grant, 1810010-2015, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will support services to reduce disproportionate minority contact at the referral and diversion stages of the juvenile justice system through diversion programming. Funds will also be used to send an interagency team to the Juvenile Diversion Certificate Program at the Center for Juvenile Justice Reform at Georgetown University in September of 2014. The grant period is from July 1, 2014 to June 30, 2015. The Local Cash Match requirement of $2,430 is available from the Local Cash Match reserve for unanticipated grant awards. No positions are associated with this award.

**Office of the Commonwealth's Attorney**

An increase of $73,072 was appropriated to revenues and expenditures for the Office of the Commonwealth's Attorney as a result of the following adjustment:

- On July 24, 2014 (AS 15054), an increase of $73,072 to both revenues and expenditures was appropriated for the Commonwealth's Attorney's Seized Funds Grant, 1820003-2014 due to the release of funds by the U.S. Department of Justice as a result of federally forfeited property stemming from illegal activities. Seized funds shall be used for the support of law enforcement activities including investigations and operations, training/travel/transportation, and costs associated with the purchase, lease, construction, expansion, improvement, or operation of law enforcement or detention facilities and equipment. No Local Cash Match is required and no positions are supported by the funding.

**General District Court**

An increase of $753,077 was appropriated to revenues and expenditures for the General District Court as a result of the following adjustment:

- On July 3, 2014 (AS 15012), an increase of $753,077 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2015, 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, 2014 through June 30, 2015. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.

**Police Department**

An increase of $592,196 was appropriated to revenues and expenditures for the Police Department as a result of the following adjustments:

- On August 12, 2014 (AS 15053), an increase of $187,491 to both revenues and expenditures was appropriated for the Victim Witness Program Grant, 1900007-2015, 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, 2014 through June 30, 2015. 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 6, 2014 (AS 15134), an increase of $195,200 to revenues and expenditures was appropriated for the Traffic Safety Programs-Alcohol Grant, 1900013-2015, 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, 2014 through September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

- On September 17, 2014 (AS 15128), an increase of $129,005 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2015, 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 Public Information Office IT upgrades, Helicopter Unit night vision equipment and Search and Rescue Team hand-held forward infrared systems. The time period for this award is October 1, 2013 through September 30, 2017. No positions are supported by this grant and no Local Cash Match is required.

- On October 8, 2014 (AS 15135), an increase of $10,500 to revenue and expenditures was appropriated for the DMV Traffic Safety Programs-Pedestrian/Bicycle Grant, 1900023-2015, 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, 2014 through September 30, 2015. These funds do not support any positions and no Local Cash Match is required.

- On October 8, 2014 (AS 15136), an increase of $30,000 to revenue and expenditures was appropriated for the DMV Traffic Safety Programs - Occupant Protection Grant, 1900024-2015,

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, 2014 through September 30, 2015. These funds do not support any positions and no Local Cash Match is required.

- On July 31, 2014 (AS 15049), an increase of $40,000 to revenues and expenditures was appropriated for the State Police Internet Crimes Against Children (ICAC) Grant, 1900028-2015, 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 $2,416,091 was appropriated to revenues, expenditures and Local Cash Match for the Fire and Rescue Department as a result of the following adjustments:

- On July 31, 2014 (AS 15026), an increase of $921,232 to both revenues and expenditures was appropriated for the annual award of the Four-for-Life Grant Program, 1920002-2014. 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 9, 2014 (AS 15146), an increase of $1,152,131 to both revenue and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2015, 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 existing 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 September 11, 2014 (AS 15123), an increase of $139,386 to revenues, expenditures and Local Cash Match was appropriated for the Fire Prevention and Safety Grant, 1920019-2013, as a result of an award from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). This funding will support the canvassing of neighborhoods to check for working smoke alarms, provide seasonal fire and life safety information, and offer home safety inspections. There are no positions associated with this award. The required Local Cash Match of $6,969 was available from the Local Cash Match Reserve for unanticipated awards. The grant covers the time period from August 19, 2014 through August 18, 2015.

- On September 8, 2014 (AS 15113), an increase of $41,258 to revenues and expenditures was appropriated for the burn Building Grant, 1920034-2015, as a result of an award from the Virginia Department of Fire Programs. This funding will support the repair of the Fairfax County

Burn Building. There are no positions associated with this award and no required Local Cash Match and the performance period of the grant begins August 26, 2014.

- On January 20, 2015 (AS 15203) an increase of 162,084 to revenues, expenditures, and Local Cash Match was appropriated for the Rescue Squad Assistance Fund Grant, 1920036-2014, 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, 2015 to December 31, 2015. The required Local Cash Match of $81,042 is available from the Local Cash Match Reserve. There are no positions associated with this grant.

**Emergency Preparedness**

An increase of $525,971 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On December 5, 2014 (AS 15172), an increase of $150,000 to both revenues and expenditures was appropriated for the Hazardous Materials Response Team Grant, 1HS0002-2014, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding for the procurement of hazardous materials detection, decontamination, and documentation equipment to support the Fairfax County Hazardous Materials Response Team. The grant period extends from September 1, 2014 to March 31, 2016. There are no positions associated with this grant and no Local Cash Match is required.

- On November 25, 2014 (AS 15173), an increase of $68,000 to both revenues and expenditures was appropriated for the Structural Collapse Team Grant, 1HS0009-2014, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding for the procurement of structural collapse team equipment. The grant period extends from September 1, 2014 to March 31, 2016. There are no positions associated with this grant and no Local Cash Match is required.

- On December 5, 2014 (AS 15174), an increase of $189,000 to both revenues and expenditures was appropriated for the Virginia Communications Cache Team Grant, 1HS0011-2014, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding for the purchase of radio equipment and to support training, exercise, planning, and instruction costs for the team to maintain certifications and capabilities. The grant period extends from September 1, 2014 to March 31, 2016. There are no positions associated with this grant and no Local Cash Match is required.

- On August 28, 2014 (AS 15107), an increase of $78,971 to both revenues and expenditures was appropriated for the First Responder Authentication Credential (FRAC) Program Grant, 1HS0066-2011, as the result of additional funding received from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding for improvements to the First Responder Authentication Credential Program. The grant period extends from October 1, 2012 to August 31, 2014. There are no positions associated with this grant and no Local Cash Match is required.

- On September 17, 2014 (AS 15129), an increase of $40,000 to both revenues and expenditures was appropriated for the Special Events Seminars Grant, 1HS0071-2013, as the result of additional funding received from the Department of Homeland Security. Fairfax County will host the World Police and Fire Games (WPFG) in 2015, and there will be many sporting events throughout the National Capital Region between June 26 and July 5, 2015. This funding will support the first phase of training and exercises in support of regional preparation for the WPFG. There are no positions associated with this award and no Local Cash Match is required.

# FEDERAL/STATE GRANT FUND

**Attachment IV**

## FUND STATEMENT

### Fund 50000, Federal-State Grant Fund

| | FY 2014 Actual | FY 2015 Adopted Budget Plan | FY 2015 Revised Budget Plan | FY 2015 Third Quarter Estimate | Increase (Decrease) (Col. 5-4) |
|---|---|---|---|---|---|
| **Beginning Balance [1]** | **$41,634,114** | **$742,262** | **$37,973,535** | **$37,973,535** | **$0** |
| Revenue: | | | | | |
| Federal Funds [2] | $61,391,902 | $0 | $109,498,814 | $122,272,019 | $12,773,205 |
| State Funds[2] | 23,504,383 | 0 | 22,688,018 | 30,066,143 | 7,378,125 |
| Other Revenue | 1,623,970 | 0 | 4,460,202 | 5,456,530 | 996,328 |
| Other Match | 30,000 | 0 | 2,361,640 | 726,746 | (1,634,894) |
| Reserve for Estimated Grant Funding | 0 | 95,185,801 | 45,455,848 | 45,455,848 | 0 |
| Total Revenue | $86,550,255 | $95,185,801 | $184,464,522 | $203,977,286 | $19,512,764 |
| Transfers In: | | | | | |
| General Fund (10001) | | | | | |
| Local Cash Match [1] | $3,630,344 | $0 | $2,631,435 | $4,584,290 | $1,952,855 |
| Reserve for Estimated Local Cash Match | 1,829,509 | 5,208,464 | 2,577,029 | 624,174 | (1,952,855) |
| Total Transfers In | $5,459,853 | $5,208,464 | $5,208,464 | $5,208,464 | $0 |
| **Total Available** | **$133,644,222** | **$101,136,527** | **$227,646,521** | **$247,159,285** | **$19,512,764** |
| Expenditures: | | | | | |
| ARRA Funding [3] | ($1,830) | $0 | $0 | $0 | $0 |
| Emergency Preparedness [2,4] | 20,753,102 | 0 | 28,066,741 | 28,066,741 | 0 |
| Department of Vehicle Services | 0 | 0 | 128,488 | 128,488 | 0 |
| Economic Development Authority | 1,500,000 | 0 | 300,000 | 300,000 | 0 |
| Department of Housing and Community Development | 1,763,512 | 0 | 1,675,987 | 1,675,987 | 0 |
| Office of Human Rights | 241,103 | 0 | 583,869 | 583,869 | 0 |
| Department of Transportation | 4,758,591 | 0 | 44,983,463 | 48,176,611 | 3,193,148 |
| Fairfax County Public Library | 0 | 0 | 5,771 | 5,771 | 0 |
| Department of Family Services [2] | 31,563,720 | 0 | 28,510,084 | 38,885,658 | 10,375,574 |
| Health Department | 5,121,479 | 0 | 6,159,129 | 6,159,129 | 0 |
| Office to Prevent and End Homelessness | 1,431,798 | 0 | 3,722,981 | 4,494,753 | 771,772 |
| Fairfax-Falls Church Community Svcs Board | 13,788,010 | 0 | 25,994,202 | 27,272,307 | 1,278,105 |
| Dept. Neighborhood and Community Svcs | 885,619 | 0 | 966,274 | 966,274 | 0 |
| Juvenile and Domestic Relations District Court [2] | 629,826 | 0 | 732,673 | 1,182,673 | 450,000 |
| Commonwealth's Attorney | 73,871 | 0 | 237,607 | 237,607 | 0 |
| General District Court | 753,933 | 0 | 766,169 | 766,169 | 0 |
| Police Department [2] | 2,771,086 | 0 | 9,122,544 | 10,062,229 | 939,685 |
| Office of the Sheriff | 0 | 0 | 148,689 | 148,689 | 0 |
| Fire and Rescue Department | 9,636,867 | 0 | 21,331,160 | 25,788,496 | 4,457,336 |
| Unclassified Administrative Expenses | 0 | 100,394,265 | 53,468,428 | 50,815,573 | (2,652,855) |
| Total Expenditures | $95,670,687 | $100,394,265 | $226,904,259 | $245,717,024 | $18,812,765 |
| Transfers Out: | | | | | |
| County Insurance Fund (60000) | $0 | $0 | $0 | $700,000 | $700,000 |
| Total Transfers Out: | $0 | $0 | $0 | $700,000 | $700,000 |
| **Total Disbursements** | **$95,670,687** | **$100,394,265** | **$226,904,259** | **$246,417,024** | **$19,512,765** |
| **Ending Balance [5]** | **$37,973,535** | **$742,262** | **$742,262** | **$742,261** | **($1)** |

# FEDERAL/STATE GRANT FUND

## Attachment IV

[1] The *FY 2015 Revised Budget Plan* Beginning Balance reflects $11,933,590 in Local Cash Match carried over from FY 2014. This includes $7,198,039 in Local Cash Match previously appropriated to agencies but not yet expended, $534,956 in Local Cash Match held in the Local Cash Match reserve grant, and $4,200,595 in the Reserve for Estimated Local Cash Match.

[2] In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amounts of $985,494.74 in revenue and $1,342,134.27 in expenditures have been reflected as increases to FY 2014 actuals to properly record revenue and expenditure accruals. This impacts the amount carried forward resulting in a decrease of $1,342,134.27 to the *FY 2015 Revised Budget Plan*. The audit adjustments have been included in the FY 2014 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments will be included in the FY 2015 Third Quarter package.

[3] Represents funding received by the Department of Family Services, Health Department, Office to Prevent and End Homelessness, Fairfax-Falls Church Community Services Board, and the Department of Vehicle Services as part of the American Recovery and Reinvestment Act of 2009 (ARRA).

[4] 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 Office of Public Affairs, Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, Office of Emergency Management, and the Department of Public Safety Communication.

[5] 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 2015 Third Quarter Review

# Attachment V – SAR and FPR

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 15190

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 21, 2015, 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:**

**Fund 10001 - General Fund**

AGENCY

| | | |
|---|---|---|
| 01 | Board of Supervisors | |
| | Compensation | ($3,486) |
| | Operating Expenses | $1,743 |
| | | **($1,743)** |
| 02 | Office of the County Executive | |
| | Compensation | ($72,520) |
| | Operating Expenses | ($22,054) |
| | | **($94,574)** |
| 06 | Department of Finance | |
| | Operating Expenses | ($69,624) |
| | | **($69,624)** |
| 08 | Facilities Management Department | |
| | Operating Expenses | ($457,433) |
| | | **($457,433)** |
| 11 | Department of Human Resources | |
| | Compensation | ($70,000) |
| | | **($70,000)** |
| 12 | Department of Purchasing and Supply Management | |
| | Compensation | ($45,000) |
| | Operating Expenses | $7,500 |
| | | **($37,500)** |
| 13 | Office of Public Affairs | |
| | Compensation | ($14,042) |
| | Operating Expenses | $7,021 |
| | | **($7,021)** |
| 20 | Department of Management and Budget | |
| | Compensation | ($88,552) |
| | Operating Expenses | $21,776 |
| | | **($66,776)** |
| 26 | Office of Capital Facilities | |
| | Compensation | $42,837 |
| | Operating Expenses | $3,100 |
| | | **$45,937** |

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 31 | Land Development Services | |
| | Compensation | $669,500 |
| | Operating Expenses | $304,816 |
| | | **$974,316** |
| 35 | Department of Planning and Zoning | |
| | Compensation | $78,510 |
| | Operating Expenses | $25,000 |
| | | **$103,510** |
| 38 | Department of Housing and Community Development | |
| | Compensation | ($129,900) |
| | Operating Expenses | $27,450 |
| | | **($102,450)** |
| 39 | Office of Human Rights and Equity Programs | |
| | Compensation | ($29,182) |
| | Operating Expenses | $7,091 |
| | | **($22,091)** |
| 40 | Department of Transportation | |
| | Compensation | $5,038 |
| | | **$5,038** |
| 41 | Civil Service Commission | |
| | Operating Expenses | ($1,747) |
| | | **($1,747)** |
| 51 | Fairfax County Park Authority | |
| | Compensation | ($185,000) |
| | | **($185,000)** |
| 52 | Fairfax County Public Library | |
| | Compensation | ($325,000) |
| | Operating Expenses | ($48,758) |
| | | **($373,758)** |
| 57 | Department of Tax Administration | |
| | Compensation | ($45,000) |
| | Operating Expenses | ($185,000) |
| | | **($230,000)** |
| 67 | Department of Family Services | |
| | Compensation | ($600,000) |
| | Operating Expenses | ($1,650,000) |
| | | **($2,250,000)** |
| 68 | Department of Administration for Human Services | |
| | Compensation | ($125,000) |
| | | **($125,000)** |

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 70 | Department of Information Technology | |
| | Compensation | ($410,000) |
| | Operating Expenses | $50,000 |
| | | **($360,000)** |
| 71 | Health Department | |
| | Compensation | ($740,000) |
| | Operating Expenses | $30,000 |
| | | **($710,000)** |
| 73 | Office to Prevent and End Homelessness | |
| | Operating Expenses | ($120,000) |
| | | **($120,000)** |
| 79 | Department of Neighborhood and Community Services | |
| | Compensation | ($275,000) |
| | | **($275,000)** |
| 80 | Circuit Court and Records | |
| | Compensation | ($148,286) |
| | Operating Expenses | $21,643 |
| | | **($126,643)** |
| 81 | Juvenile and Domestic Relations District Court | |
| | Compensation | ($137,917) |
| | Operating Expenses | $335,417 |
| | | **$197,500** |
| 82 | Office of the Commonwealth's Attorney | |
| | Compensation | ($33,774) |
| | Operating Expenses | $16,887 |
| | | **($16,887)** |
| 85 | General District Court | |
| | Compensation | ($12,748) |
| | Operating Expenses | ($13,626) |
| | | **($26,374)** |
| 87 | Unclassified Administrative Expenses (Public Works) | |
| | Operating Expenses | ($13,610) |
| | Capital Outlay | $13,610 |
| | | **$0** |
| 87 | Unclassified Administrative Expenses (Nondepartmental) | |
| | Operating Expenses | $1,200,000 |
| | | **$1,200,000** |
| 89 | Employee Benefits | |
| | Benefits | ($2,523,763) |
| | | **($2,523,763)** |

## Fund 10001 - General Fund

AGENCY

| | | |
|---|---|---|
| 90 | Police Department | |
| | Compensation | ($1,000,000) |
| | Operating Expenses | ($1,540,000) |
| | | **($2,540,000)** |
| 91 | Office of the Sheriff | |
| | Compensation | ($558,000) |
| | Operating Expenses | ($77,000) |
| | | **($635,000)** |
| 92 | Fire and Rescue Department | |
| | Compensation | $280,245 |
| | Operating Expenses | $76,490 |
| | | **$356,735** |
| 93 | Office of Emergency Management | |
| | Compensation | ($27,824) |
| | Operating Expenses | $6,412 |
| | | **($21,412)** |

## Fund 50000 - Federal/State Grants

AGENCY

| | | |
|---|---|---|
| 10 | CSB Central Administration | |
| | Grant Expenditures | $731,438 |
| | | **$731,438** |
| 30 | Community Living Treatment & Supports | |
| | Grant Expenditures | $546,667 |
| | | **$546,667** |
| 40 | Department of Transportation | |
| | Grant Expenditures | $3,193,148 |
| | | **$3,193,148** |
| 67 | Department of Family Services | |
| | Grant Expenditures | $9,130,308 |
| | | **$9,130,308** |
| 73 | Office to Prevent and End Homelessness | |
| | Grant Expenditures | $771,772 |
| | | **$771,772** |
| 81 | Juvenile and Domestic Relations District Court | |
| | Grant Expenditures | $428,340 |
| | | **$428,340** |
| 87 | Unclassified Administrative Expenses (Nondepartmental) | |
| | Grant Expenditures | ($2,652,855) |
| | | **($2,652,855)** |
| 90 | Police Department | |
| | Grant Expenditures | $951,886 |
| | | **$951,886** |
| 92 | Fire and Rescue Department | |
| | Grant Expenditures | $4,369,926 |
| | | **$4,369,926** |

| FUND | | |
|---|---|---|
| 10040 | Information Technology | |
| | IT Projects | ($916,292) |
| | | **($916,292)** |
| 20000 | Consolidated Debt Service | |
| | Bond Expenses | ($7,496,494) |
| | | **($7,496,494)** |
| 30010 | General Construction and Contributions | |
| | Capital Projects | ($8,356,426) |
| | | **($8,356,426)** |
| 30020 | Infrastructure Replacement and Upgrades | |
| | Capital Projects | ($272,950) |
| | | **($272,950)** |
| 30030 | Library Construction | |
| | Capital Projects | ($72,307) |
| | | **($72,307)** |
| 30050 | Transportation Improvements | |
| | Capital Projects | $100,000,000 |
| | | **$100,000,000** |
| 30070 | Public Safety Construction | |
| | Capital Projects | ($2,990,027) |
| | | **($2,990,027)** |
| 30080 | Commercial Revitalization Program | |
| | Capital Projects | $100,000 |
| | | **$100,000** |
| 30400 | Park Authority Bond Construction | |
| | Capital Projects | ($32,959) |
| | | **($32,959)** |
| 40010 | County and Regional Transportation Projects | |
| | Capital Projects | ($182,352) |
| | | **($182,352)** |
| 40040 | Fairfax-Falls Church Community Services Board | |
| | Compensation | ($1,407,099) |
| | Benefits | ($109,451) |
| | Operating Expenses | ($1,356,016) |
| | Work Performed for Others | ($476,186) |
| | | **($3,348,752)** |
| 40070 | Burgundy Village Community Center | |
| | Operating Expenses | $20,000 |
| | | **$20,000** |

| FUND | | |
|---|---|---|
| 40100 | Stormwater Services | |
| | Compensation | $37,201 |
| | Benefits | $15,970 |
| | Work Performed for Others | ($53,171) |
| | Capital Projects | $1,189,898 |
| | | **$1,189,898** |
| 50810 | HOME Investment Partnerships Program | |
| | Grant Expenditures | $98 |
| | | **$98** |
| 60000 | County Insurance | |
| | Non-Pay Employee Benefits | $500,000 |
| | Operating Expenses | $17,111,545 |
| | | **$17,611,545** |
| 73020 | Police Retirement Trust | |
| | Operating Expenses | $2,000,000 |
| | | **$2,000,000** |
| 73030 | OPEB Trust | |
| | Operating Expenses | $8,723,000 |
| | | **$8,723,000** |

GIVEN under my hand this _____ of April, 2015

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 15190

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 21, 2015, 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:**

**Schools**

| FUND | | |
|---|---|---|
| S10000 | Public School Operating | |
| | Operating Expenditures | ($11,190,605) |
| S31000 | Public School Construction | |
| | Capital Projects | $30,668,263 |
| S40000 | Public School Food and Nutrition Services | |
| | Operating Expenditures | ($1,018,586) |
| S43000 | Public School Adult and Community Education | |
| | Operating Expenditures | ($114,647) |
| S50000 | Public School Grants and Self Supporting Programs | |
| | Operating Expenditures | $6,342,181 |
| S60000 | Public School Insurance | |
| | Operating Expenditures | ($3,797) |
| S62000 | Public School Health and Flexible Benefits | |
| | Operating Expenditures | ($8,988,549) |
| S63000 | Public School Central Procurement | |
| | Operating Expenditures | $0 |
| S71000 | Educational Employees' Retirement | |
| | Operating Expenditures | ($6,460,225) |
| S71100 | Public School OPEB Trust | |
| | Operating Expenditures | $0 |

GIVEN under my hand this _____ of April, 2015

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

# FISCAL PLANNING RESOLUTION
## Fiscal Year 2015
## Amendment AS 15901

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 21, 2015, at which meeting a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2015 Fiscal Plan Transfers are hereby amended as follows:

| Fund | Transfer To | From | To | Change |
|---|---|---|---|---|
| 10001 | General Fund | | | |
| | Fund 10010 Revenue Stabilization | $2,174,591 | $10,345,428 | $8,170,837 |
| | Fund 30010 General Construction and Contributions | $25,997,981 | $26,082,606 | $84,625 |
| | Fund 40040 Community Services Board | $113,316,215 | $112,186,215 | ($1,130,000) |
| | Fund 60000 County Insurance | $23,240,005 | $40,267,550 | $17,027,545 |
| 20000 | Consolidated Debt Service | | | |
| | Fund 60000 County Insurance | $0 | $8,000,000 | $8,000,000 |
| 30010 | General Construction and Contributions | | | |
| | Fund 60000 County Insurance | $0 | $5,700,000 | $5,700,000 |
| 30070 | Public Safety Construction | | | |
| | Fund 60000 County Insurance | $0 | $2,300,000 | $2,300,000 |
| 50000 | Federal/State Grants | | | |
| | Fund 60000 County Insurance | $0 | $700,000 | $700,000 |

A Copy - Teste:

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Catherine A. Chianese
Clerk to the Board of Supervisors

# FY 2015 Third Quarter Review

# Attachment VI – FY 2014 Audit Adjustments

# FY 2014 AUDIT ADJUSTMENTS

The FY 2014 General Fund ending balance is increased by $3.28 million as a result of revenue audit adjustments of $3.87 million offset by expenditure audit adjustments of $0.58 million. Adjustments in FY 2014 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. In addition, several revenue adjustments were made in the Capital Project, 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 2014 Comprehensive Annual Financial Report (CAFR).

| Fund | Fund Title\Description | Project | Grant | Revenue | Expenditure | Fund Balance | FY 2015 Impact |
|---|---|---|---|---|---|---|---|
| **General Fund Group** | | | | | | | |
| 10001 | General Fund - Real Estate Taxes | | | $710,871.00 | | $710,871.00 | |
| | To record Real Estate tax receipts received within the first 45 days of FY 2015 that were actually earned in FY 2014. | | | | | | |
| 10001 | General Fund - Personal Property Tax - Current | | | $641,444.00 | | $641,444.00 | |
| | To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund-Personal Property Tax - Delinquent | | | $1,200,916.00 | | $1,200,916.00 | |
| | To adjust accrual for Personal Property tax receipts for delinquent taxes to reflect actual receipts within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund - Communications Sales and Use Tax | | | ($79,966.00) | | ($79,966.00) | |
| | To record communications tax receipts received within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund -Transient Occupancy Tax | | | $269,238.00 | | $269,238.00 | |
| | To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund -Transient Occupancy Tax - Additional | | | $366,436.00 | | $366,436.00 | |
| | To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund Interest -Ambulance Transport Fees | | | $8,696.00 | | $8,696.00 | |
| | To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2015. | | | | | | |
| 10001 | General Fund -Unrealized Gains/Losses on Investments | | | $85,733.77 | | $85,733.77 | |
| | To record net appreciated/depreciated unrealized gain/loss as of June 2014. | | | | | | |
| 10001 | General Fund -Miscellaneous Revenue | | | $667,433.10 | | $667,433.10 | |
| | To accurately record revenue , primarily from State and Federal Aid | | | | | | |
| 10001 | General Fund - Facilities Management | | | | ($21,660.38) | $21,660.38 | |
| | To accurately record personnel services expenditure accrual. | | | | | | |
| 10001 | General Fund - Human Resources | | | | ($55,623.18) | $55,623.18 | |
| | To accurately record expenditure accrual. | | | | | | |
| 10001 | General Fund - Land Development Services | | | | $116,168.35 | ($116,168.35) | |
| | To accurately record expenditure accruals for personnel services and operating expenses. | | | | | | |
| 10001 | General Fund - Libraries | | | | $113,873.00 | ($113,873.00) | |
| | To accurately record personnel services expenditure accrual. | | | | | | |
| 10001 | General Fund - Department of Family Services | | | | $380,998.85 | ($380,998.85) | |
| | To accurately record expenditure accruals for personnel services and operating expenses. | | | | | | |
| 10001 | General Fund - Fire and Rescue | | | | $55,333.33 | ($55,333.33) | |
| | To accurately record expenditure accruals. | | | | | | |
| | **Total Fund 10001, General Fund** | | | **$3,870,801.87** | **$589,089.97** | **$3,281,711.90** | |
| 10040 | Information Technology | 2G70-053-000 | | | $619,694.00 | ($619,694.00) | ($619,694.00) |
| | To accurately record revenue. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 10040 | Information Technology | 3G70-022-000 | | | $296,597.99 | ($296,597.99) | ($296,597.99) |
| | To accurately record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 10040, Information Technology** | | | | **$916,291.99** | **($916,291.99)** | **($916,291.99)** |
| **Capital Project Funds** | | | | | | | |
| 30010 | General Construction and Contributions | 2G51-002-000 | | | $977.51 | ($977.51) | ($977.51) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30010 | General Construction and Contributions | 2G51-006-000 | | | $68.40 | ($68.40) | ($68.40) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30010 | General Construction and Contributions | 2G51-007-000 | | | $1,041.40 | ($1,041.40) | ($1,041.40) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 30010, General Construction and Contributions** | | | | **$2,087.31** | **($2,087.31)** | **($2,087.31)** |
| 30020 | Infrastructure Replacement and Upgrades | GF-000013 | | | $272,949.38 | ($272,949.38) | ($272,949.38) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 30020, Infrastructure Replacement and Upgrades** | | | | **$272,949.38** | **($272,949.38)** | **($272,949.38)** |
| 30030 | Library Construction | LB-000007 | | | $72,307.00 | ($72,307.00) | ($72,307.00) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 30030, Library Construction** | | | | **$72,307.00** | **($72,307.00)** | **($72,307.00)** |

| Fund | Fund Title\Description | Project | Grant | Revenue | Expenditure | Fund Balance | FY 2015 Impact |
|---|---|---|---|---|---|---|---|
| 30070 | Public Safety Construction | FS-000002 | | | $113,407.10 | ($113,407.10) | ($113,407.10) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30070 | Public Safety Construction | FS-000006 | | | ($252,102.09) | $252,102.09 | $252,102.09 |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30070 | Public Safety Construction | FS-000008 | | | $75,011.13 | ($75,011.13) | ($75,011.13) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30070 | Public Safety Construction | PS-000004 | | | $753,711.00 | ($753,711.00) | ($753,711.00) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 30070, Public Safety Construction** | | | | **$690,027.14** | **($690,027.14)** | **($690,027.14)** |
| 30400 | Park Authority Bond Construction | PR-000008 | | | ($3,404.76) | $3,404.76 | $3,404.76 |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30400 | Park Authority Bond Construction | PR-000011 | | | $1,363.60 | ($1,363.60) | ($1,363.60) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 30400 | Park Authority Bond Construction | PR-000012 | | | $35,000.00 | ($35,000.00) | ($35,000.00) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 30400, Park Authority Bond Construction** | | | | **$32,958.84** | **($32,958.84)** | **($32,958.84)** |
| **Special Revenue Funds** | | | | | | | |
| 40010 | County and Regional Transportation Projects | | | $9,876.55 | $9,876.55 | | Offsetting |
| | To record expenditure accrual. | | | | | | |
| 40010 | County and Regional Transportation Projects | ST-000003 | | | $90,841.42 | ($90,841.42) | ($90,841.42) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 40010 | County and Regional Transportation Projects | TF-000001 | | | $91,510.74 | ($91,510.74) | ($91,510.74) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 40010, County and Regional Transportation Projects** | | | **$9,876.55** | **$192,228.71** | **($182,352.16)** | **($182,352.16)** |
| 40100 | Stormwater Services | SD-000031 | | | $128,137.06 | ($128,137.06) | ($128,137.06) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 40100 | Stormwater Services | SD-000033 | | | $610,936.00 | ($610,936.00) | ($610,936.00) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 40100 | Stormwater Services | SD-000034 | | | $74,216.95 | ($74,216.95) | ($74,216.95) |
| | To record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 40100, Stormwater Services** | | | | **$813,290.01** | **($813,290.01)** | **($813,290.01)** |
| 40160 | Energy Resource Recovery (ERR) Facility | | | | $498,712.00 | ($498,712.00) | |
| | To accrue expenditure associated with the reimbursement of tipping fees due from Covanta | | | | | | |
| | **Total Fund 40160, Energy Resource Recovery (ERR) Facility** | | | | **$498,712.00** | **($498,712.00)** | |
| 50000 | Federal/State Grants | | 1400012-06 | $143,107.00 | | $143,107.00 | ($143,107.00) |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1400015-06 | $87,729.72 | | $87,729.72 | ($87,729.72) |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1400017-06 | $17,135.00 | | $17,135.00 | ($17,135.00) |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1400019-07 | ($132,741.21) | | ($132,741.21) | $132,741.21 |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1400020-07 | ($164,049.62) | | ($164,049.62) | $164,049.62 |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1400022-14 | ($1,086.18) | | ($1,086.18) | $1,086.18 |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670004-13 | $441,609.00 | $441,609.00 | | Offsetting |
| | To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670005-12 | $169,696.00 | $169,696.00 | | Offsetting |
| | To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670006-12 | $522,600.00 | $522,600.00 | | Offsetting |
| | To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670006-13 | $111,360.00 | $111,360.00 | | Offsetting |
| | To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670017-14 | ($33,069.25) | | ($33,069.25) | $33,069.25 |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1670040-14 | $8,288.96 | | $8,288.96 | ($8,288.96) |
| | To accurately record revenue accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1810005-10 | $21,263.12 | $21,660.38 | ($397.26) | ($42,923.50) |

| Fund | Fund Title\Description | Project | Grant | Revenue | Expenditure | Fund Balance | FY 2015 Impact |
|---|---|---|---|---|---|---|---|
| | To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1900008-14 | | ($3,994.69) | $3,994.69 | $3,994.69 |
| | To accurately record expenditure accruals. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1900026-14 | | ($8,206.02) | $8,206.02 | $8,206.02 |
| | To accurately record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1920005-14 | ($5,487.02) | | ($5,487.02) | $5,487.02 |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1920028-13 | $44,560.32 | | $44,560.32 | ($44,560.32) |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1920033-14 | $38,129.73 | | $38,129.73 | ($38,129.73) |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0036-10 | ($359,343.00) | | ($359,343.00) | $359,343.00 |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0047-12 | ($18,475.85) | | ($18,475.85) | $18,475.85 |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0047-13 | $13,730.66 | | $13,730.66 | ($13,730.66) |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0049-12 | | $87,409.60 | ($87,409.60) | ($87,409.60) |
| | To accurately record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0054-07 | ($42,996.89) | | ($42,996.89) | $42,996.89 |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0055-07 | $55,706.00 | | $55,706.00 | ($55,706.00) |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| 50000 | Federal/State Grants | | 1HS0056-07 | $67,828.25 | | $67,828.25 | ($67,828.25) |
| | To accurately record revenue accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 50000, Federal/State Grants** | | | **$985,494.74** | **$1,342,134.27** | **($437,176.89)** | **$243,438.35** |
| **Internal Service Funds** | | | | | | | |
| 60000 | County Insurance | | | | $916,000.00 | ($916,000.00) | |
| | To properly state the accrued liability balance per the actuarial valuation June 30, 2013. 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. | | | | | | |
| 60000 | County Insurance | | | | $104,766.00 | ($104,766.00) | |
| | To properly record expenditure in the proper fiscal period. | | | | | | |
| | **Total Fund 60000, County Insurance** | | | | **$1,020,766.00** | **($1,020,766.00)** | |
| 60020 | Document Services Division | | | | $131,000.00 | ($131,000.00) | |
| | To record adjustments to expenditure accruals to account for items in the proper fiscal period | | | | | | |
| | **Total Fund 60020, Document Services Devision** | | | | **$131,000.00** | **($131,000.00)** | |
| 60040 | Health Benefits | | | ($1,770.70) | | ($1,770.70) | |
| | To record interest earned in the proper fiscal period. | | | | | | |
| 60040 | Health Benefits | | | | ($653,698.00) | $653,698.00 | |
| | To record final Incurred but Not Reported (IBNR) claims for FY 2014. | | | | | | |
| | **Total Fund 60040, Health Benefits** | | | **($1,770.70)** | **($653,698.00)** | **$651,927.30** | |
| **Agency and Trust Funds** | | | | | | | |
| 73000 | Employees' Retirement Trust | | | | $67,131.00 | ($67,131.00) | |
| | To record payment of investment management fees as of June 2014. | | | | | | |
| 73000 | Employees' Retirement Trust | | | | ($9,631.41) | $9,631.41 | |
| | To accurately record expenditure accrual. | | | | | | |
| 73000 | Employees' Retirement Trust | | | $55,734.29 | | $55,734.29 | |
| | To primarily accrue interest revenue. | | | | | | |
| 73000 | Employees' Retirement Trust | | | $5,687,940.01 | | $5,687,940.01 | |
| | To record interest revenue in the proper fiscal period. | | | | | | |
| 73000 | Employees' Retirement Trust | | | $15,652,142.21 | | $15,652,142.21 | |
| | To record net realized gain/loss of sale of investments June 2014. | | | | | | |
| 73000 | Employees' Retirement Trust | | | $3,417,090.69 | | $3,417,090.69 | |
| | To record dividend revenue in the proper fiscal period. | | | | | | |
| 73000 | Employees' Retirement Trust | | | $36,516,007.70 | | $36,516,007.70 | |
| | To record net appreciated/depreciated unrealized gain/loss as of June 2014. | | | | | | |
| | **Total Fund 73000, Employees' Retirement Trust** | | | **$61,328,914.90** | **$57,499.59** | **$61,271,415.31** | |
| 73010 | Uniformed Employees Retirement Trust | | | | $146,860.29 | ($146,860.29) | |

| Fund | Fund Title\Description | Project | Grant | Revenue | Expenditure | Fund Balance | FY 2015 Impact |
|---|---|---|---|---|---|---|---|
| | To record payment of investment management fees as of June 2014. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | | $26,392.93 | ($26,392.93) | |
| | To accurately record expenditure accrual. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | $19,615.46 | | $19,615.46 | |
| | To accurately record revenue accrual. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | $1,145,975.02 | | $1,145,975.02 | |
| | To record interest revenue in the proper fiscal period. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | $14,636,733.53 | | $14,636,733.53 | |
| | To record net realized gain/loss of sale of investments June 2014. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | $714,278.79 | | $714,278.79 | |
| | To record dividend revenue in the proper fiscal period. | | | | | | |
| 73010 | Uniformed Employees Retirement Trust | | | $10,361,629.82 | | $10,361,629.82 | |
| | To record net appreciated/depreciated unrealized gain/loss as of June 2014. | | | | | | |
| | **Total Fund 73010, Uniformed Employees Retirement Trust** | | | **$26,878,232.62** | **$173,253.22** | **$26,704,979.40** | |
| 73020 | Police Retirement Trust | | | | $16,936.00 | ($16,936.00) | |
| | To record payment of investment management fees as of June 2012. | | | | | | |
| 73020 | Police Retirement Trust | | | | $70,080.72 | ($70,080.72) | |
| | To accurately record expenditure accrual. | | | | | | |
| 73020 | Police Retirement Trust | | | $5,108.47 | | $5,108.47 | |
| | To primarily accrue interest revenue. | | | | | | |
| 73020 | Police Retirement Trust | | | $906,088.63 | | $906,088.63 | |
| | To record interest revenue in the proper fiscal period. | | | | | | |
| 73020 | Police Retirement Trust | | | $12,441,440.92 | | $12,441,440.92 | |
| | To record net realized gain/loss of sale of investments June 2014. | | | | | | |
| 73020 | Police Retirement Trust | | | $448,743.92 | | $448,743.92 | |
| | To record dividend revenue in the proper fiscal period. | | | | | | |
| 73020 | Police Retirement Trust | | | $9,855,891.43 | | $9,855,891.43 | |
| | To record net appreciated/depreciated unrealized gain/loss as of June 2014. | | | | | | |
| | **Total Fund 73020, Police Retirement Trust** | | | **$23,657,273.37** | **$87,016.72** | **$23,570,256.65** | |
| 73030 | OPEB Trust | | | | $125.00 | ($125.00) | |
| | To record payment of investment management fees as of June 2014. | | | | | | |
| 73030 | OPEB Trust | | | | $55,623.18 | ($55,623.18) | |
| | To accurately record expenditure accrual. | | | | | | |
| 73030 | OPEB Trust | | | $6,446,000.00 | $6,446,000.00 | | |
| | To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes. | | | | | | |
| 73030 | OPEB Trust | | | $3,163,981.34 | | $3,163,981.34 | |
| | To record net appreciated/depreciated unrealized gain/loss as of June 2014. | | | | | | |
| 73030 | OPEB Trust | | | $2.19 | | $2.19 | |
| | To record interest revenue in the proper fiscal period. | | | | | | |
| | **Total Fund 73030, OPEB Trust** | | | **$9,609,983.53** | **$6,501,748.18** | **($55,748.18)** | |
| **Park Authority Funds** | | | | | | | |
| 80000 | Park Revenue | | | | $14,198.95 | ($14,198.95) | |
| | To accurately record expenditure accrual. | | | | | | |
| | **Total Fund 80000, Park Revenue** | | | | **$14,198.95** | **($14,198.95)** | |
| **FAIRFAX COUNTY PUBLIC SCHOOLS** | | | | | | | |
| S10000 | Public School Operating | | | $1,068,190.00 | ($1,418,061.00) | $2,486,251.00 | |
| | To record revenue and expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S10000, Public School Operating** | | | **$1,068,190.00** | **($1,418,061.00)** | **$2,486,251.00** | |
| S31000 | Public School Construction | | | $51,157.00 | ($868,851.00) | $920,008.00 | |
| | To record expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S31000, Public School Construction** | | | **$51,157.00** | **($868,851.00)** | **$920,008.00** | |
| S40000 | Public School Food and Nutrition Services | | | ($13,378.00) | $56,966.00 | ($70,344.00) | |
| | To record revenue and expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S40000, Public School Food and Nutrition Services** | | | **($13,378.00)** | **$56,966.00** | **($70,344.00)** | |
| S43000 | Public School Adult and Community Education | | | ($78,814.00) | $35,833.00 | ($114,647.00) | |
| | To record revenue and expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S43000, Public School Adult and Community Education** | | | **($78,814.00)** | **$35,833.00** | **($114,647.00)** | |

| Fund | Fund Title\Description | Project | Grant | Revenue | Expenditure | Fund Balance | FY 2015 Impact |
|---|---|---|---|---|---|---|---|
| S50000 | Public School Grants and Supporting | | | $225,361.00 | ($409,016.00) | $634,377.00 | |
| | To record revenue and expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S50000, Public School Grants and Supporting** | | | **$225,361.00** | **($409,016.00)** | **$634,377.00** | |
| S60000 | Public School Insurance | | | | $3,797.00 | ($3,797.00) | |
| | To record expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S60000, Public School Insurance** | | | | **$3,797.00** | **($3,797.00)** | |
| S62000 | Public School Health and Flexible Benefits | | | $18,116.00 | $1,006,666.00 | ($988,550.00) | |
| | To record revenue and expenditures in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S62000, Public School Health and Flexible Benefits** | | | **$18,116.00** | **$1,006,666.00** | **($988,550.00)** | |
| S71000 | Educational Employees' Retirement | | | $18,114,397.00 | $157,473.00 | $17,956,924.00 | |
| | To record revenue and additional investment fee expenditures. | | | | | | |
| | **Total Fund S71000, Educational Employees Retirement** | | | **$18,114,397.00** | **$157,473.00** | **$17,956,924.00** | |
| S71100 | Public School OPEB Trust | | | $1,376,020.00 | | $1,376,020.00 | |
| | To record revenue in the proper fiscal period for accounting purposes. | | | | | | |
| | **Total Fund S71100, Public School OPEB Trust** | | | **$1,376,020.00** | | **$1,376,020.00** | |
| **FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS** | | | | | | | |
| | **HOUSING - APPROPRIATED** | | | | | | |
| 40330 | Elderly Housing Programs | | | $48,642.87 | | $48,642.87 | |
| | To record revenue accrual adjustments. | | | | | | |
| 40330 | Elderly Housing Programs | | Various | | ($6,261.16) | $6,261.16 | |
| | To record accrued expenses for contracts and building maintenance in the proper fiscal period. | | | | | | |
| | **Total Fund 40330, Elderly Housing Programs** | | | **$48,642.87** | **($6,261.16)** | **$54,904.03** | |
| 40360 | Homeowner and Business Loan Programs | | | | ($127,222.82) | $127,222.82 | |
| | To accurately record expenditures. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 40360, Homeowner and Business Loan Programs** | | | | **($127,222.82)** | **$127,222.82** | |
| 50810 | Home Investment Partnerships Program | | 1380052-13 | | ($98.00) | $98.00 | $98.00 |
| | To accurately record expenditure accrual. There is an offsetting adjustment to the *FY 2015 Revised Budget Plan* as a result of this adjustment. | | | | | | |
| | **Total Fund 50810, Home Investment Partnerships Program** | | | | **($98.00)** | **$98.00** | **$98.00** |
| | **HOUSING - NON-APPROPRIATED** | | | | | | |
| 81000 | FCRHA General Operating | 2H38-109-000 | | | $69,539.80 | ($69,539.80) | |
| | To record expenditure accrual adjustments. | | | | | | |
| | **Total Fund 81000, FCRHA General Operating** | | | | **$69,539.80** | **($69,539.80)** | |
| 81100 | Fairfax County Rental Program | | Various | ($6,960.70) | | ($6,960.70) | |
| | To record interest income and closing costs in the proper fiscal period. To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual. | | | | | | |
| 81100 | Fairfax County Rental Program | Various | | | ($28,538.63) | $28,538.63 | |
| | To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual. | | | | | | |
| | **Total Fund 81100, Fairfax County Rental Program** | | | **($6,960.70)** | **($28,538.63)** | **$21,577.93** | |
| 81510 | Section 8 Annual Contribution | | 3380004 | | $6,580.58 | ($6,580.58) | ($6,580.58) |
| | 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 | | 3380004 | $4,117.00 | | $4,117.00 | ($4,117.00) |
| | To record interest income. | | | | | | |
| | **Total Fund 81510, Section 8 Annual Contribution** | | | **$4,117.00** | **$6,580.58** | **($2,463.58)** | |
| 81520 | Public Housing Program - Projects Under Management | | Various | $18,863.89 | $18,863.89 | | Offsetting |
| | To reclassify and properly record revenues and to record asset management fees in the proper fiscal period for accounting purposes. 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. | | | | | | |
| | **Total Fund 81520, Public Housing Program - Projects Under Management** | | | **$18,863.89** | **$18,863.89** | **$0.00** | |

# FY 2015 Third Quarter Review

# Attachment VII – FCPS Third Quarter Review

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

Meeting Category: February 19, 2015 – Regular Meeting No. 14

Subject: FY 2015 Third Quarter Budget Review

School Board Action Required: Information

Key Points:

This agenda item is provided to review the current FY 2015 budget and to make revisions as necessary. The FY 2015 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 18, 2014.

Recommended School Operating Fund revenue adjustments reflect 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 2015. This revenue adjustment is offset by a corresponding expenditure adjustment. While no adjustment is recommended at this time, state aid and sales tax revenue will continue to be monitored for the remainder of FY 2015. Sales tax receipts are currently trending higher than projected but are anticipated to be offset by state aid that is projected to be lower based primarily on the state's enrollment estimates. All variances and funds available will be included in the FY 2015 Final Budget Review.

Recommended School Operating Fund expenditure adjustments reflect a net decrease of $4.1 million and include the corresponding expenditure adjustment for NBCT; one-time savings of $2.8 million in placeholder funding set aside for full-day Mondays; and savings of $1.2 million for transportation fuel.

Expenditure adjustments, combined with the revenue adjustment, result in available funds totaling $4.0 million. All of this is recommended to be set aside for the FY 2017 beginning balance.

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

Recommendation:

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2015 Third Quarter Budget Review and as detailed in the agenda item.

## I. REVENUE ADJUSTMENTS

**A. Grant Adjustment** *(Revenue adjustment is offset by corresponding expenditure adjustment in II.A.)*

| | |
|---|---|
| **1. National Board Certified Teachers (NBCT)**<br>A decrease in the number of teachers receiving an NBCT stipend from the state will result in a decrease of $0.1 million in revenue received for the state-funded portion of the stipend. | **($135,000)** |
| **TOTAL REVENUE ADJUSTMENTS** | **($135,000)** |

| | | AMOUNT | POSITIONS |
|---|---|---|---|
| **II.** | **EXPENDITURE ADJUSTMENTS** | | |
| **X** | **A. Grant Adjustment** *(Expenditure adjustment is offset by corresponding revenue adjustment in I.A.)* | | |
| | **1. National Board Certified Teachers (NBCT)**<br>A decrease in the number of teachers receiving a NBCT stipend from the state will result in a decrease of $0.1 million in revenue received for the state-funded portion of the stipend. | **($135,000)** | **(0.0)** |
| **X** | **B. Full-Day Mondays** | **(2,769,889)** | **(0.0)** |
| | The FY 2014 Final Budget Review included placeholder funding of $7.6 million for elementary full-day Mondays. A total of $4.9 million, including 63.8 positions, was allocated to schools to provide teacher planning time leaving one-time available funding of $2.8 million. | | |
| **X** | **C. Transportation Fuel Savings** | **(1,206,699)** | **(0.0)** |
| | Based on actual vehicle fuel invoices from the County Department of Vehicle Services, savings of $1.2 million have been realized to date. FCPS buses and vehicles have consumed slightly less diesel and unleaded gasoline than projected and at a lower cost per gallon than budgeted. | | |
| | **TOTAL EXPENDITURE ADJUSTMENTS** | **($4,111,588)** | **(0.0)** |

**√-Recurring**
**X-Nonrecurring**

## FY 2015 SCHOOL OPERATING FUND SUMMARY

| | AMOUNT |
|---|---|
| TOTAL REVENUE DECREASE | ($135,000) |
| TOTAL EXPENDITURE DECREASE | (4,111,588) |
| **FY 2015 THIRD QUARTER FUNDS AVAILABLE** | **$3,976,588** |
| LESS SET ASIDE FOR FY 2017 BEGINNING BALANCE | 3,976,588 |
| **FY 2015 THIRD QUARTER FUNDS AVAILABLE** | **$0** |

## FY 2017 BEGINNING BALANCE SUMMARY

| | AMOUNT |
|---|---|
| AMOUNT NEEDED TO MAINTAIN FY 2017 BEGINNING BALANCE LEVEL WITH FY 2016 ADVERTISED BUDGET | $27,838,595 |
| LESS SET ASIDE AT FY 2015 THIRD QUARTER | 3,976,588 |
| **ADDITIONAL FUNDS REQUIRED** | **$23,862,007** |

## III. Other Funds

### SCHOOL CONSTRUCTION FUND

There are no changes to this fund.

### FOOD AND NUTRITION SERVICES FUND

There are no changes to this fund.

### ADULT AND COMMUNITY EDUCATION FUND

There are no changes to this fund.

### GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2015 third quarter adjustments include the net impact of new and revised grant awards which result in an increase of $2.3 million and a net decrease of 0.5 positions in the Grants and Self-Supporting Programs Fund.

**Grants Subfund:**
New and revised grant awards result in a net increase of $2.3 million and a net decrease of 0.5 positions as listed below:

| **Federal** | **Amount** | **Positions** |
|---|---|---|
| Title III, Part A | $187,077 | 0.0 |
| Title III, Immigrant and Youth | 290,131 | 0.0 |
| Army Youth Program In Your Neighborhood | 100,000 | 0.0 |
| Fort Belvoir Department of Defense Education Activity | 594,546 | 0.0 |
| Project Serve | 50,000 | 0.0 |
| Safe Routes to Schools | 50,000 | 0.0 |
| 21st Century CLC Key and Glasgow | 199,758 | 0.0 |
| Other Grants (under $50,000) | 8,986 | 0.0 |
| **State** | | |
| Career Switchers | 44,000 | 0.0 |
| Government Youth Development Academy | 67,897 | 0.0 |
| Project Graduation | 43,510 | 0.0 |
| Project Aware | 567,935 | 0.0 |
| Other Grants (under $50,000) | 1,700 | 0.0 |
| **Private** | | |
| Opportunity Neighborhood | 50,000 | 0.0 |
| Other Grants (under $50,000) | 39,350 | (0.5) |
| **Total:** | **$2,294,890** | **(0.5)** |

**Summer School Subfund:**
There are no changes to this subfund.

## SCHOOL INSURANCE FUND

There are no changes to this fund.

## SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

There are no changes to this fund.

## SCHOOL CENTRAL PROCUREMENT 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

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1:** | **$ 157,240,947** | **$ 157,240,947** | **$ -** |
| **RECEIPTS:** | | | |
| Sales Tax | $ 176,905,738 | $ 176,905,738 | $ - |
| State Aid | 401,477,942 | 401,342,942 | (135,000) |
| Federal Aid | 51,187,824 | 51,187,824 | - |
| City of Fairfax Tuition | 42,040,414 | 42,040,414 | - |
| Tuition, Fees, and Other | 19,001,501 | 19,001,501 | - |
| **Total Receipts** | **$ 690,613,419** | **$ 690,478,419** | **$ (135,000)** |
| **TRANSFERS IN:** | | | |
| Combined County General Fund | $ 1,768,498,393 | $ 1,768,498,393 | $ - |
| County Transfer - Cable Communications | 600,000 | 600,000 | - |
| **Total Transfers In** | **$ 1,769,098,393** | **$ 1,769,098,393** | **$ -** |
| **Total Receipts & Transfers** | **$ 2,459,711,812** | **$ 2,459,576,812** | **$ (135,000)** |
| **Total Funds Available** | **$ 2,616,952,759** | **$ 2,616,817,759** | **$ (135,000)** |
| **EXPENDITURES:** | $ 2,533,210,681 | $ 2,529,099,093 | $ (4,111,588) |
| School Board Flexibility Reserve | 8,000,000 | 8,000,000 | - |
| **Total Expenditures** | **$ 2,541,210,681** | **$ 2,537,099,093** | **$ (4,111,588)** |
| **TRANSFERS OUT:** | | | |
| School Construction Fund | $ 12,469,898 | $ 12,469,898 | $ - |
| Grants & Self-Supporting Fund | 17,785,974 | 17,785,974 | - |
| Adult & Community Education Fund | 235,000 | 235,000 | - |
| Consolidated County & School Debt Fund | 3,143,814 | 3,143,814 | - |
| **Total Transfers Out** | **$ 33,634,686** | **$ 33,634,686** | **$ -** |
| **Total Disbursements** | **$ 2,574,845,367** | **$ 2,570,733,779** | **$ (4,111,588)** |
| **ENDING BALANCE, JUNE 30** | **$ 42,107,392** | **$ 46,083,980** | **$ 3,976,588** |
| **RESERVES:** | | | |
| Textbook Replacement Fund | $ 6,059,244 | $ 6,059,244 | $ - |
| **FUTURE YEAR COMMITMENTS:** | | | |
| FY 2016 Beginning Balance | 27,838,595 | 27,838,595 | - |
| Staffing Reserve to Address Class Size | 763,930 | 763,930 | - |
| Transportation Public Safety Radios | 7,445,623 | 7,445,623 | - |
| FY 2017 Beginning Balance | - | 3,976,588 | 3,976,588 |
| **Total Reserves and Commitments** | **$ 42,107,392** | **$ 46,083,980** | **$ 3,976,588** |
| **AVAILABLE ENDING BALANCE** | **$ -** | **$ -** | **$ -** |

## SCHOOL CONSTRUCTION FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1:** | **$ 75,571,955** | **$ 75,571,955** | **$ -** |
| **RECEIPTS:** | | | |
| General Obligation Bonds | $ 160,949,651 | $ 160,949,651 | $ - |
| Federal Grant - DOD Ft. Belvoir | 23,798,603 | 23,798,603 | - |
| City of Fairfax | 20,000 | 20,000 | - |
| TJHSST Tuition - Capital Costs | 150,000 | 150,000 | - |
| Miscellaneous Revenue | 286,000 | 286,000 | - |
| Turf Field Replacement | - | - | - |
| **Total Receipts** | **$ 185,204,254** | **$ 185,204,254** | **$ -** |
| **INITIATED PROJECTS BUT UNISSUED BONDS** | $ 247,921,217 | $ 247,921,217 | $ - |
| **Total Referendums** | **$ 247,921,217** | **$ 247,921,217** | **$ -** |
| **TRANSFERS IN:** | | | |
| **School Operating Fund** | | | |
| Building Maintenance | $ 10,000,000 | $ 10,000,000 | $ - |
| Classroom Equipment | 369,898 | 369,898 | - |
| Facility Modifications | 600,000 | 600,000 | - |
| Synthetic Turf Field Initiative | 1,500,000 | 1,500,000 | - |
| **County General Construction and Contributions Fund** | | | |
| Synthetic Turf Field Initiative | 1,500,000 | 1,500,000 | - |
| **Total Transfers In** | **$ 13,969,898** | **$ 13,969,898** | **$ -** |
| **Total Receipts & Transfers** | **$ 447,095,369** | **$ 447,095,369** | **$ -** |
| **Total Funds Available** | **$ 522,667,325** | **$ 522,667,325** | **$ -** |
| **EXPENDITURES AND COMMITMENTS:** | | | |
| Expenditures | $ 273,979,060 | $ 273,979,060 | $ - |
| Additional Contractual Commitments | 247,921,217 | 247,921,217 | - |
| **Total Disbursements** | **$ 521,900,277** | **$ 521,900,277** | **$ -** |
| **LESS:** | | | |
| Reserve For Turf Replacement | $ 767,048 | $ 767,048 | $ - |
| **AVAILABLE ENDING BALANCE** | **$ -** | **$ -** | **$ -** |

## FOOD AND NUTRITION SERVICES FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 13,755,425** | **$ 13,755,425** | **$ -** |
| **RECEIPTS:** | | | |
| State Aid | $ 1,041,326 | $ 1,041,326 | $ - |
| Federal Aid | 33,288,517 | 33,288,517 | - |
| Food Sales | 42,691,664 | 42,691,664 | - |
| Other Revenue | 42,932 | 42,932 | - |
| **Total Receipts** | **$ 77,064,439** | **$ 77,064,439** | **$ -** |
| **Total Funds Available** | **$ 90,819,864** | **$ 90,819,864** | **$ -** |
| **EXPENDITURES:** | $ 81,745,639 | $ 81,745,639 | $ - |
| Food and Nutrition Services General Reserve | $ 9,074,225 | $ 9,074,225 | $ - |
| **Total Disbursements** | **$ 90,819,864** | **$ 90,819,864** | **$ -** |
| Change in Inventory | $ - | $ - | $ - |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ -** | **$ -** |
| **LESS:** | | | |
| Undelivered Orders | $ - | $ - | $ - |
| Inventory | - | - | - |
| **AVAILABLE ENDING BALANCE** | **$ -** | **$ -** | **$ -** |

## ADULT & COMMUNITY EDUCATION FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 366,524** | **$ 366,524** | **$ -** |
| **RECEIPTS:** | | | |
| State Aid | $ 922,815 | $ 922,815 | $ - |
| Federal Aid | 1,666,438 | 1,666,438 | - |
| Tuition and Fees | 6,469,475 | 6,469,475 | - |
| Other | 403,096 | 403,096 | - |
| **Total Receipts** | **$ 9,461,824** | **$ 9,461,824** | **$ -** |
| **TRANSFERS IN:** | | | |
| School Operating Fund | $ 235,000 | $ 235,000 | $ - |
| **Total Transfers In** | **$ 235,000** | **$ 235,000** | **$ -** |
| **Total Receipts and Transfers** | **$ 9,696,824** | **$ 9,696,824** | **$ -** |
| **Total Funds Available** | **$ 10,063,348** | **$ 10,063,348** | **$ -** |
| **EXPENDITURES:** | **$ 10,063,348** | **$ 10,063,348** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ -** | **$ -** |

## GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, July 1** | | | |
| Grants | $ 6,978,438 | $ 6,978,438 | $ - |
| Summer School | 10,039,351 | 10,039,351 | - |
| **Total Beginning Balance** | **$ 17,017,789** | **$ 17,017,789** | **$ -** |
| **RECEIPTS:** | | | |
| **Grants** | | | |
| State Aid | $ 8,363,743 | $ 9,088,785 | $ 725,042 |
| Federal Aid | 34,952,123 | 36,432,621 | 1,480,498 |
| Industry, Foundation, Other | 717,473 | 806,823 | 89,350 |
| Unallocated Grants | 6,000,000 | 6,000,000 | - |
| **Summer School** | | | |
| State Aid | 2,100,000 | 2,100,000 | - |
| Tuition | 2,010,330 | 2,010,330 | - |
| Industry, Foundation, Other | - | - | - |
| **Total Receipts** | **$ 54,143,669** | **$ 56,438,559** | **$ 2,294,890** |
| **TRANSFERS IN:** | | | |
| 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) | 2,607,314 | 2,607,314 | - |
| **Total Transfers In** | **$ 20,393,288** | **$ 20,393,288** | **$ -** |
| **Total Funds Available** | **$ 91,554,746** | **$ 93,849,636** | **$ 2,294,890** |
| **EXPENDITURES:** | | | |
| Grants | $ 62,648,667 | $ 64,943,557 | $ 2,294,890 |
| Unallocated Grants | 6,000,000 | 6,000,000 | - |
| Summer School | 20,355,111 | 20,355,111 | - |
| **Total Expenditures** | **$ 89,003,778** | **$ 91,298,668** | **$ 2,294,890** |
| **RESERVES:** | | | |
| Summer School Reserve | $ 2,550,968 | $ 2,550,968 | $ - |
| **Total Reserves** | **$ 2,550,968** | **$ 2,550,968** | **$ -** |
| **Total Disbursements** | **$ 91,554,746** | **$ 93,849,636** | **$ 2,294,890** |
| **ENDING BALANCE, JUNE 30** | **$ -** | **$ -** | **$ -** |

## SCHOOL INSURANCE FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 49,246,200** | **$ 49,246,200** | **$ -** |
| **RECEIPTS:** | | | |
| **Workers' Compensation** | | | |
| School Operating Fund | $ 9,238,928 | $ 9,238,928 | $ - |
| School Food & Nutrition Serv. Fund | 324,284 | 324,284 | - |
| **Other Insurance** | | | |
| School Operating Fund | 4,468,127 | 4,468,127 | - |
| Insurance Proceeds/ Rebates | 50,000 | 50,000 | - |
| Federal and State Revenue | - | - | - |
| **Total Receipts** | **$ 14,081,339** | **$ 14,081,339** | **$ -** |
| **Total Funds Available** | **$ 63,327,539** | **$ 63,327,539** | **$ -** |
| **EXPENDITURES:** | | | |
| Workers' Compensation Administration | $ 643,656 | $ 643,656 | $ - |
| Workers' Compensation Claims Paid | 9,127,554 | 9,127,554 | - |
| Workers' Compensation Claims Management | 1,000,000 | 1,000,000 | - |
| Other Insurance | 7,103,844 | 7,103,844 | - |
| Allocated Reserves | 9,446,932 | 9,446,932 | - |
| **Total Expenditures** | **$ 27,321,986** | **$ 27,321,986** | **$ -** |
| Net change in accrued liabilities-Workers' Comp | $ - | $ - | $ - |
| Net change in accrued liabilities-Other Insurance | - | - | - |
| **Net Change in Accrued Liability** | **$ -** | **$ -** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 36,005,553** | **$ 36,005,553** | **$ -** |
| **LESS:** | | | |
| Undelivered Orders | $ - | $ - | $ - |
| **AVAILABLE ENDING BALANCE** | **$ 36,005,553** | **$ 36,005,553** | **$ -** |
| **Restricted Reserves** | | | |
| Workers' Compensation Accrued Liability | $ 31,263,388 | $ 31,263,388 | $ - |
| Other Insurance Accrued Liability | 4,742,165 | 4,742,165 | - |
| Allocated Reserves | - | - | - |
| **Total Reserves** | **$ 36,005,553** | **$ 36,005,553** | **$ -** |

## SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 45,144,211** | **$ 45,144,211** | **$ -** |
| **RECEIPTS:** | | | |
| Employer Contributions | $ 226,032,105 | $ 226,032,105 | $ - |
| Employee Contributions | 68,584,307 | 68,584,307 | - |
| Retiree/Other Contributions | 52,422,851 | 52,422,851 | - |
| Interest Income | 208,000 | 208,000 | - |
| Rebates and Subsidies | 9,600,000 | 9,600,000 | - |
| **Subtotal** | **$ 356,847,263** | **$ 356,847,263** | **$ -** |
| Flexible Accounts Withholdings | $ 7,529,000 | $ 7,529,000 | $ - |
| **Total Receipts** | **$ 364,376,263** | **$ 364,376,263** | **$ -** |
| **Total Funds Available** | **$ 409,520,474** | **$ 409,520,474** | **$ -** |
| **EXPENDITURES/PAYMENTS:** | | | |
| Health Benefits Paid | $ 287,689,563 | $ 287,689,563 | $ - |
| Premiums Paid | 55,909,175 | 55,909,175 | - |
| Claims Incurred but not Reported (IBNR) | 24,247,000 | 24,247,000 | - |
| IBNR Prior Year Credit | (23,324,000) | (23,324,000) | - |
| Health Administrative Expenses | 13,320,793 | 13,320,793 | - |
| **Subtotal** | **$ 357,842,531** | **$ 357,842,531** | **$ -** |
| Flexible Accounts Reimbursement | $ 7,400,000 | $ 7,400,000 | $ - |
| FSA Administrative Expenses | 129,000 | 129,000 | - |
| **Subtotal** | **$ 7,529,000** | **$ 7,529,000** | **$ -** |
| **Total Expenditures** | **$ 365,371,531** | **$ 365,371,531** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 44,148,943** | **$ 44,148,943** | **$ -** |
| **LESS:** | | | |
| Premium Stabilization Reserve | $ 44,148,943 | $ 44,148,943 | $ - |
| **AVAILABLE ENDING BALANCE** | **$ -** | **$ -** | **$ -** |

## SCHOOL CENTRAL PROCUREMENT FUND STATEMENT

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 310,989** | **$ 310,989** | **$ -** |
| **RECEIPTS:** | | | |
| Sales to Schools/Departments | $ 6,500,000 | $ 6,500,000 | $ - |
| **Total Funds Available** | **$ 6,810,989** | **$ 6,810,989** | **$ -** |
| **EXPENDITURES** | **$ 6,500,000** | **$ 6,500,000** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 310,989** | **$ 310,989** | **$ -** |

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

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 2,204,909,399** | **$ 2,204,909,399** | **$ -** |
| **RECEIPTS:** | | | |
| Contributions | $ 114,766,099 | $ 114,766,099 | $ - |
| Investment Income | 241,818,219 | 241,818,219 | - |
| **Total Receipts** | **$ 356,584,318** | **$ 356,584,318** | **$ -** |
| **Total Funds Available** | **$ 2,561,493,716** | **$ 2,561,493,716** | **$ -** |
| **EXPENDITURES** | **$ 196,621,215** | **$ 196,621,215** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 2,364,872,501** | **$ 2,364,872,501** | **$ -** |
| **LESS:** | | | |
| Undelivered Orders | $ - | $ - | $ - |
| **AVAILABLE BALANCE, JUNE 30** | **$ 2,364,872,501** | **$ 2,364,872,501** | **$ -** |

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

| | FY 2015 Midyear Revised | FY 2015 Third Quarter | Variance |
|---|---|---|---|
| **BEGINNING BALANCE, JULY 1** | **$ 83,877,338** | **$ 83,877,338** | **$ -** |
| **REVENUE:** | | | |
| Employer Contributions | $ 37,232,000 | $ 37,232,000 | $ - |
| Net Investment Income | 5,979,957 | 5,979,957 | - |
| **Total Revenue** | **$ 43,211,957** | **$ 43,211,957** | **$ -** |
| **TOTAL FUNDS AVAILABLE** | **$ 127,089,295** | **$ 127,089,295** | **$ -** |
| **EXPENDITURES:** | | | |
| Benefits Paid | $ 27,232,000 | $ 27,232,000 | $ - |
| Administrative Expenses | 67,452 | 67,452 | - |
| **Total Expenditures** | **$ 27,299,452** | **$ 27,299,452** | **$ -** |
| **ENDING BALANCE, JUNE 30** | **$ 99,789,843** | **$ 99,789,843** | **$ -** |

**SUPPLEMENTAL APPROPRIATION RESOLUTION**
**FY 2015**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2015 Appropriation Resolution for the following School Board funds:

**Appropriate to:**

**County Schools**

| Fund | Fund Name | From | To | Change |
|---|---|---|---|---|
| S10000 | Public Schools Operating<br>Operating Expenditures | $2,548,289,698 | $2,537,099,093 | ($11,190,605) |
| S31000 | School Construction<br>Operating Expenditures | $491,232,014 | $521,900,277 | $30,668,263 |
| S40000 | School Food & Nutrition Services<br>Operating Expenditures | $91,838,450 | $90,819,864 | ($1,018,586) |
| S43000 | School Adult & Community Education<br>Operating Expenditures | $10,177,995 | $10,063,348 | ($114,647) |
| S50000 | School Grants & Self-Supporting<br>Operating Expenditures | $87,507,455 | $93,849,636 | $6,342,181 |
| S60000 | Public Schools Insurance Fund<br>Operating Expenditures | $27,325,783 | $27,321,986 | ($3,797) |
| S62000 | School Health and Flexible Benefits Trust Fund<br>Operating Expenditures | $418,509,023 | $409,520,474 | ($8,988,549) |
| S63000 | Central Procurement Fund<br>Operating Expenditures | $6,500,000 | $6,500,000 | $0 |
| S71000 | School Educational Employees' Supplementary Retirement System Trust Fund<br>Operating Expenditures | $203,081,440 | $196,621,215 | ($6,460,225) |
| S71100 | School Other Post Employment Benefits Trust Fund<br>Operating Expenditures | $27,299,452 | $27,299,452 | $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 2015 Third Quarter Budget Review, at a regular meeting held on March 5, 2015, at Luther Jackson Middle School, Falls Church, Virginia.**

_____
Date

_____
Pamela Goddard, Clerk
County School Board of
Fairfax County, Virginia

**FISCAL PLANNING RESOLUTION**
**FY 2015**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2015 Fiscal Planning Resolution for the following School Board funds:

| Fund | Fund Name | Fund | Transfer To | From | To | Change |
|---|---|---|---|---|---|---|
| S10000 | Public Schools Operating | | | | | |
| | | S31000 | School Construction | $12,469,898 | $12,469,898 | $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 | $3,143,814 | $3,143,814 | $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 2015 Third Quarter Budget Review, at a regular meeting held on March 5, 2015, at Luther Jackson Middle School, Falls Church, Virginia.**

_____
Date

_____
Pamela Goddard, Clerk
County School Board of
Fairfax County, Virginia

**Grants Development Section**
**Office of Budget Services**

**Quarterly Report – FY 2015**
**Date: January 31, 2015**

## Update for FY 2015 Grants

This report provides the status of competitive grants for FY 2015:

- Competitive grants submitted: $26.2 million (27 grants)
- Competitive grants awarded: $25.8 million (16 grants)
- Competitive grants pending: $0.3 million (10 grants)
- Competitive grants denied: $0.1 million (1 grant)

The status of FY 2015 entitlement grants is as follows:

- Entitlement grants submitted: $26.9 million* (10 grants)
- Entitlement grants awarded: $29.7 million* (10 grants)

**Totals are not equal as the amount awarded may differ from the amount requested.*

Board Agenda Item
March 3, 2015

ACTION – 11

Endorsement of a Regional Partner to Participate in the I-66 Inside the Beltway Multimodal Improvement Projects with the Commonwealth of Virginia

ISSUE:
Board endorsement of a regional partner to participate in the I-66 inside the Beltway multimodal improvement projects with the Commonwealth of Virginia.

RECOMMENDATION:
The County Executive recommends that the Board endorse the Northern Virginia Transportation Commission (NVTC) as the regional partner to participate in the I-66 inside the Beltway multimodal improvement projects with the Commonwealth of Virginia, with the following conditions and authorizes the Chairman to sign a letter transmitting these recommendations to Secretary of Transportation Aubrey Layne (Attachment I):

- In undertaking the role of the regional partner for the multimodal improvement projects on I-66 inside the Beltway, NVTC should seek significant input from the affected local governments and agencies;
- NVTC's primary focus in this effort should be to ensure that toll road revenues are managed in a fiscally responsible way and to provide a forum, through its Management Advisory Committee, to prepare recommendations on the expenditure of the toll road revenues for consideration by the affected local governments;
- Following concurrence of the local governing bodies on the package of improvements to be supported with the toll road revenues, NVTC should distribute funds for specific projects to the local governments or other transportation agencies that will be implementing the improvements.
- Implementing agencies should provide periodic reports to NVTC to allow consolidated reporting to the Commonwealth, the toll payers, and the public on the expenditure of the toll road revenues and the progress towards implementing the multimodal projects.

TIMING:
The Board should act on this item on March 3, 2015, so that the three affected local governments can provide a consensus recommendation to the Secretary of Transportation in early March 2015, as he has requested.

Board Agenda Item
March 3, 2015

BACKGROUND:
Governor McAuliffe is interested in proceeding with multimodal improvements, including Express Lanes, on I-66 inside the Beltway. These improvements will include tolling I-66 inside the Beltway during peak periods in both directions, and using the proceeds for a package of multimodal improvements that will benefit the toll payers, including bus service, eight-car trains for Metrorail, bike and pedestrian facilities along the corridor, and eventually, widening selected portions of the interstate between the Beltway and Fairfax Drive in Arlington.

Recently, Secretary of Transportation Aubrey Layne contacted Arlington Board Chairman Mary Hynes, Fairfax County Board Chairman Sharon Bulova and City of Falls Church Mayor David Tarter requesting assistance in identifying a partner agency in Northern Virginia to assist with the implementation of the Express Lanes project and manage future revenues generated by the project. Since VDOT will be implementing the Express Lanes inside the Beltway without a private sector partner, a public sector partner is needed to receive and manage the revenues and facilitate the implementation of the multimodal improvements in the future. There are several regional transportation agencies that could serve as this partner, including the Northern Virginia Transportation Authority (NVTA) and the Northern Virginia Transportation Commission (NVTC).

On February 17, 2015, the Board of Supervisors directed Fairfax County Department of Transportation staff to meet with staff from Arlington County and the City of Falls Church to discuss the options and prepare a recommendation for consideration by the governing bodies of each of the three jurisdictions, including the Board of Supervisors on March 3, 2015. The staff members met, considered the options, and agreed upon the following recommendations:

- Given NVTC's mission of planning, coordinating and funding transit in Northern Virginia and its experience in managing gas tax revenues and state aid for transit on behalf of its member local governments for the past 50 years, NVTC is the logical agency to serve as the regional partner for the implementation of multimodal projects on I-66 inside the Beltway with significant input from the affected local governments and agencies;
- NVTC's primary focus in this effort should be to ensure that toll road revenues are managed in a fiscally responsible way and to provide a forum, through its Management Advisory Committee, to prepare recommendations on the expenditure of the toll road revenues for consideration by the affected local governments;
- Following concurrence of the local governing bodies on the package of improvements to be supported with the toll road revenues, NVTC should distribute funds for specific projects to the local governments or other transportation agencies that will be implementing the improvements;

- Implementing agencies should provide periodic reports to NVTC to allow consolidated reporting to the Commonwealth, the toll payers, and the public on the expenditure of the toll road revenues and the progress towards implementing the multimodal projects.

The Northern Virginia Transportation Authority was also considered, However, while staff believed that the NVTA could serve in the role of the regional partner for the I-66 inside the Beltway project, staff also believed that the NVTA will be sufficiently busy coordinating the implementation of its FY 2014-2016 capital projects and the update of the regional long-range transportation plan (TransAction 2040), that it might not have the ability to undertake another significant task for the region in the short-term.

The City of Falls Church Council will consider these recommendations on March 2, 2015. The Arlington County Board is scheduled to consider these recommendations on March 4. NVTC is meeting on March 5.

FISCAL IMPACT:
This action has no direct fiscal impact on Fairfax County. The toll road revenues collected on I-66 inside the Beltway will be used for multimodal modal improvement projects that benefit the toll payers. Some of these projects may be located in Fairfax County. Additionally, these toll road revenues may fund additional bus service starting in Fairfax County.

ENCLOSED DOCUMENTS:
Attachment I: Letter to Secretary of Transportation Aubrey L. Layne, Jr., requesting that NVTC be designated as the regional partner to participate in the I-66 Inside the Beltway multimodal improvement projects with the Commonwealth of Virginia.

STAFF:
Robert A. Stalzer, Deputy County Executive
Tom Biesiadny, Director, Fairfax County Department of Transportation (FCDOT)
Todd Wigglesworth, Acting Chief, Coordination and Funding Division, FCDOT
Malcolm Watson, Coordination and Funding Division, FCDOT

ATTACHMENT 1

March __, 2015

The Honorable Aubrey L. Layne, Jr.
Secretary of Transportation
Commonwealth of Virginia
1111 E. Broad Street, Room 3054
Richmond, Virginia 23219

Reference: Designation of Regional Partner for I-66 Inside the Beltway Multimodal Improvement Projects

Dear Secretary Layne:

In response to your request that our local governments identify a regional partner for the Commonwealth to work with to implement multimodal improvement projects on I-66 Inside the Beltway, our governing bodies have endorsed the following request:

- Given NVTC's mission of planning, coordinating and funding transit in Northern Virginia and its experience in managing gas tax revenues and state aid for transit on behalf of its member local governments for the past 50 years, please designate NVTC as your regional partner for the implementation of multimodal projects on I-66 Inside the Beltway with significant input from the affected local governments;
- NVTC's primary focus in this effort should be to ensure that toll road revenues are managed in a fiscally responsible way and to provide a forum, through its Management Advisory Committee, to prepare recommendations on the expenditure of the toll road revenues for consideration by the affected local governments and agencies;
- Following concurrence of the local governing bodies on the package of improvements to be supported with the toll road revenues, NVTC should distribute funds for specific projects to the local governments or other transportation agencies that will be implementing the improvements; and
- Implementing agencies should provide periodic reports to NVTC to allow consolidated reporting to the Commonwealth, the toll payers, and the public on the expenditure of the toll road revenues and the progress towards implementing the multimodal projects.

If you have any questions or need additional information, please let us know. Thank you for your leadership in pursuing multimodal improvements to I-66 that will benefit the residents, businesses and visitors of all our jurisdictions. In addition, thank you for including us in decision making process at the beginning of the project. We appreciate your collaborative approach to this effort!

Sincerely,

| | | |
|---|---|---|
| Mary Hynes, Chairman | Sharon Bulova, Chairman | David Tarter, Mayor |
| Arlington County Board | Fairfax County Board of Supervisors | City of Falls Church |

Cc: Members, Arlington County Board
Members, Fairfax County Board of Supervisors
Members, Falls Church City Council
Barbara Donnellan, County Manager, Arlington County
Edward L. Long Jr., County Executive, Fairfax County
Wyatt Shields, City Manager, City of Falls Church
David Snyder, Chairman, Northern Virginia Transportation Commission
Kelley Coyner, Executive Director, Northern Virginia Transportation Commission