

ATTACHMENT VI:
OTHER FUNDS DETAIL

APPROPRIATED FUNDS

General Fund Group

Fund 10030, Contributory Fund

\$350,000

FY 2015 expenditures are recommended to increase \$350,000 due to an increase to the General Fund transfer of \$300,000 for the Fairfax County Convention and Visitors Corporation (Visit Fairfax), as well as \$50,000 carried over and appropriated from fund balance for the Birmingham Green nursing home and assisted living facility.

FY 2014 actual expenditures reflect a decrease of \$83,015, or 0.6 percent from the *FY 2014 Revised Budget Plan* amount of \$14,444,756. This balance is primarily attributable to unexpended funds of \$50,000 that were provided for the Birmingham Green Feasibility Study by the Board of Supervisors during the *FY 2011 Carryover Review*. The study will support the long term care services provided at Birmingham Green and will assess opportunities to both improve and expand them and maximize operating reimbursements. The implementation of the study was delayed and these funds are carried over into FY 2015 and appropriated from fund balance so that they are available once the organization is ready to proceed with the study.

The FY 2015 General Fund transfer to Fund 10030 reflects an increase of \$300,000 over the FY 2015 Adopted Budget Plan level to provide one-time funding to Visit Fairfax. The mission of the organization is to enhance economic and social growth in Fairfax County by marketing, promoting, developing and coordinating tourism, conventions, sports and hospitality opportunities in the area. This funding will allow Visit Fairfax to enhance efforts associated with the promotion and marketing of the Silver Metro Line; international outreach with a focus on China and Brazil based on their rapidly expanding travel markets; marketing of Fairfax County in the sports markets which have demonstrated consistent growth in recent years; and continued outreach and marketing of the World Police and Fire Games which will be held from June 26 to July 5, 2015.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$72,529, an increase of \$33,015.

Fund 10040, Information Technology**\$40,170,766**

FY 2015 expenditures are recommended to increase \$40,170,766 due the carryover of unexpended project balances of \$31,782,310, an increase of \$3,500,000 to fund the remaining costs associated with replacing County voting machines, and an increase of \$4,007,500 for Information Technology projects including the \$3,607,500 that the Board directed be funded at Carryover as part of the budget balancing decisions in May and additional support of \$400,000 (combined with reallocated project funds) for information technology requirements in the Office of the Commonwealth’s Attorney as a result of technology opportunities to support significant workload growth in recent years and consistent with the multi-year Public Safety staffing plan presented to the Board in April. In addition, a decrease of \$76,994 is included to offset lower than anticipated interest income in FY 2014 and \$615,513 in State Technology Trust Fund revenue and \$342,437 in Court Public Access revenue (CPAN) are being appropriated to be used for Circuit Court operations. This funding will be available to support the recommendations of the Fairfax County Customer Service – Engagement Initiative Group consistent with the requirements identified as part of their work.

FY 2014 actual expenditures reflect a decrease of \$31,782,310, from the *FY 2014 Revised Budget Plan* amount of \$46,237,581. This amount of \$31,782,310 reflects unexpended project balances and is carried over in FY 2015.

Actual revenues in FY 2014 total \$991,121, an increase of \$880,956 over the FY 2014 estimate of \$110,165 primarily due to the receipt of additional State Technology Trust Fund and Court Public Access Network (CPAN) revenue, partially offset by lower than anticipated interest income.

The FY 2015 General Fund transfer to Fund 10040 reflects an increase of \$7,507,500 over the FY 2015 Adopted Budget Plan level. Of this total, \$3,500,000 is included to support the remaining costs of additional voting machines, and \$4,007,500 is included for the IT projects noted above.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be unchanged at \$0.

The following project adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--|-----------------------------|--|
| 2G70-008-000 | Imaging & Workflow-Family Services | \$667,500 | This funding is included to support Phase III of a multi-phased document/imaging project in the Department of Family Services – Children, Youth and Families division, which will incorporate automated workflows to improve internal communication, standardize document flows, reduce errors, and streamline processes in order to improve performance quality and service delivery. |
| 2G70-009-000 | Imaging and Workflow-Office for Children (OFC) | 940,000 | This funding is included to implement Phase II of a multi-phased document management project that provides for a structured enterprise approach of imaging and workflow in the Department of Family Services’ Office for Children. |

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| 2G70-015-000 | Department of Information Technology (DIT) Tactical Initiatives | 7,642 | Reallocation from projects 2G70-025-000, 2G70-030-000, 2G70-031-000, 2G70-033-000, 2G70-035-000, 2G70-039-000, 2G70-043-000, 2G70-044-000, 2G70-046-000, 2G70-047-000 and 2G70-049-000 as these projects have been completed. |
| 2G70-018-000 | Enterprise Architecture and Support | 546,892 | The increase of \$546,892 reflects reallocations from project 2G70-024-000, which has been completed, and IT-000005 which has a sufficient balance to support this reallocation. This funding will provide continued support for ongoing infrastructure-related services associated with enterprise-wide systems. |
| 2G70-021-000 | Circuit Court Case Management System | 342,437 | Increase reflects the appropriation of Courts Public Access Network (CPAN) revenue to fund upgrades to the Circuit Court Management System. |
| 2G70-022-000 | Circuit Court – Court Automated Records System | 615,513 | Increase reflects the appropriation of State Technology Trust Fund revenue to support Circuit Court technology modernization and enhancement projects. |
| 2G70-024-000 | Human Resources IT Systems | (146,892) | Reallocation to 2G70-018-000 due to project completion. |
| 2G70-026-000 | Public Service Radio | (76,994) | Reduce project balance to reflect lower than budgeted interest income. |
| 2G70-031-000 | FIDO - HD | (1,366) | Reallocation to 2G70-015-000 due to project completion. |
| 2G70-033-000 | FIDO - Wireless Infrastructure | (6,275) | Reallocation to 2G70-015-000 due to project completion. |
| Multiple | | (1) | Projects 2G70-025-000, 2G70-030-000, 2G70-035-000, 2G70-039-000, 2G70-043-000, 2G70-044-000, 2G70-046-000, 2G70-047-000 and 2G70-049-000 are being closed out due to project completion with the net impact resulting in a reduction of \$1. This amount has been reallocated to Project 2G70-015-000. |
| 2G70-052-000 | IT Security/Social Media | \$3,555 | The increase of \$3,555 reflects a reallocation from completed project IT-000003 for continued support of infrastructure requirements for secure social media access from the County's networks. |
| IT-000003 | DATA Loss Prevention | (\$3,555) | Reallocation to 2G70-052-000 due to project completion. |
| IT-000004 | Emergency Management Portal | (\$200,000) | Reallocation to IT-000015 due to project completion. |
| IT-000005 | GRC Auditing | (\$400,000) | Reallocation to 2G70-018-000 as this project has a sufficient balance to support anticipated requirements within this project. |

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| IT-000006 | Office of Elections Technology Project | \$3,500,000 | Funding for the remaining portion of election equipment replacement required by Federal law. The Help America Vote Act of 2002 requires an electronic solution that allows access for disabled voters, as well as those for whom English is not their primary language, to vote without assistance by another. Additionally, under state law changes in 2007, the new system cannot include any new direct record electronic (touchscreen) equipment. |
| IT-000008 | Child Welfare Integration System | \$500,000 | This funding will support the development of a single solution for child welfare case management within the Department of Family Services. The goal is to provide a holistic view of case information that incorporates rules and assessment tools, business workflows, and provides for operational and compliance reports supporting effective service delivery. |
| IT-000010 | LDS - Electronic Plan Submission & Review | \$500,000 | This funding will support the implementation of an Electronic Plan Submission and Review project in Land Development Services (LDS). This project addresses the Board's Land Use Information Advisory Council guiding principle to include more robust use of technology to facilitate the electronic submission and review of land use applications. This technology enables architects, engineers and constructions professionals to submit changes online by marking up or editing drawings 24 hours a day, 7 days a week, from any location. |
| IT-000013 | Police Records Management Refresh | \$1,000,000 | This funding will start the replacement of the Police Department's Records Management System ILEADS which is no longer supported by the current vendor and is technologically obsolete. ILEADS will be replaced with a next generation law enforcement case management system which has a solution that fully supports the current and future Police Department processes and managed data requirements. In addition, the system will be able to maintain close integration with the 911 Computer Aided dispatch (CAD) system. |
| IT-000015 | Office of the Commonwealth's Attorney Technology Refresh | \$600,000 | This funding will support the implementation of an IT system required to address multiple IT business requirements within the Office of the Commonwealth's Attorney. Of this total, \$200,000 reflects a reallocation from completed project IT-000004. |
| | Total | \$8,388,456 | |

Debt Service Funds

Fund 20000, Consolidated Debt Service

\$12,785,088

FY 2015 expenditures are recommended to increase \$12,785,088 for anticipated debt requirements in FY 2015 associated with bond sales and capital requirements as outlined in the FY 2015-FY 2019 Adopted Capital Improvement Program. Included in this total is the debt service payment of \$2,130,489 associated with the County's January 2014 agreement to acquire a portion of the outstanding debt on the Workhouse Arts Foundation.

Operating expenses also reflect an increase of \$1,567,995 due to encumbrances, and \$1.0 million for potential requirements associated with John Hancock Tax Credits for prior renovations at the Workhouse Arts Center. Coverage of these potential requirements was put in place as part of the original financing plan for the renovations and remains in place until their expiration in May 2016. Although an actual draw on this funding is not anticipated, setting aside the potential coverage until the tax credit expiration in 2016 was approved as part of the Board's settlement agreement with Wells Fargo on January 14, 2014.

FY 2015 revenues increase by \$2,929,299 to reflect the expected receipt of funds from the Build America Bonds subsidy. The reduction in the transfer in from the Fairfax County Public Schools of \$631,509 is a result of debt service savings from the Economic Development Authority Facilities Series 2014A&B bond sale in June 2014.

FY 2014 actual expenditures reflect a decrease of \$7,320,209, from the *FY 2014 Revised Budget Plan* amount of \$302,976,161. This is primarily attributable to lower than anticipated expenditures for new money bond sales and savings achieved from refunding bond sales in FY 2014.

Actual revenues in FY 2014 total \$3,547,091, an increase of \$3,167,091 over the FY 2014 estimate of \$380,000 primarily due to the receipt of \$2,929,299 as part of the Build America Bonds subsidy and \$244,122 in additional bond proceeds.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$0.

Capital Project Funds

Fund 30010, General Construction and Contributions

\$83,481,524

FY 2015 expenditures are recommended to increase \$83,481,524 due to the carryover of unexpended balances in the amount of \$70,955,203 and an adjustment of \$12,526,321. This adjustment includes an increase to the General Fund transfer of \$7,635,000, including: \$535,000 to restore funding for the environmental initiatives program; \$2,600,000 to support the first phase of the Laurel Hill Adaptive Reuse project; \$3,000,000 to support potential renovations for an Events Center at the Workhouse Arts Center; and \$1,500,000 to support the second year of the Joint County School initiative to develop new synthetic turf fields throughout the County.

In addition, the adjustment includes the appropriation of \$271,329 in miscellaneous revenues received in FY 2014: including \$109,694 in revenue received from the Lorton Arts Foundation associated with escrowed conservation bonds; \$87,084 in collections associated with Strike Force Blight Abatement; and \$74,551 in collections associated with the Emergency Directives Program. In addition, higher than anticipated Athletic Services fee revenue of \$209,875 and Minor Streetlight revenue of \$32,125 are appropriated based on actual receipts in FY 2014. Furthermore, both revenues and expenditures are increased by \$2,377,992 from anticipated proffers dedicated to supporting the Joint County School initiative to develop new synthetic turf fields at County high schools. Lastly, both revenues and expenditures are increased by \$2,000,000 from anticipated tax credits dedicated to supporting the potential renovations for an Events Center at the Workhouse Arts Center.

The following project adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
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| 2G02-001-000 | Environmental Agenda Initiative (EAI) | \$140,000 | Increase necessary to restore funding for this project. During their deliberations on the FY 2015 Advertised Budget Plan, the Board of Supervisors eliminated the FY 2015 funding for environmental initiatives. This reduction was used to help offset other FY 2015 requirements. The restored amount of \$140,000 will be used to support the Green Purchasing Program and the Watershed Protection and Energy Conservation Matching Grant Program. In addition, this funding will be utilized to install Water Smart web-based irrigation controllers utilizing ET (Evapotranspiration) weather technology at 20 Park facilities that have existing irrigation systems and to install a Weather Station for efficient water usage at Greendale Golf Course. |

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| 2G02-021-000 | EAI – Energy Education and Outreach | 75,000 | Increase necessary to restore funding for this project. During their deliberations on the FY 2015 Advertised Budget Plan, the Board of Supervisors eliminated the FY 2015 funding for environmental initiatives. This reduction was used to help offset other FY 2015 requirements. The restored amount of \$75,000 will be used for Energy Education and Outreach initiatives. This program is intended to increase the awareness of Fairfax County residents and businesses regarding their energy consumption and to encourage them to reduce consumption. Program objectives include educating residents and businesses about home and workplace energy consumption, explaining the energy assessment (audit) process, and encouraging residents and businesses to undertake energy savings measures. |
| 2G08-001-000 | Laurel Hill Development - FMD | 109,694 | Increase necessary to appropriate revenue received in FY 2014 from the Lorton Arts Foundation associated with escrowed conservation bonds. Developers are required to make a conservation deposit to Fairfax County related to their projects. After the developers complete the projects and meet the terms of their agreements with the County, the deposited funds are returned. The Lorton Arts Foundation released its conservation deposit to the County with the intention that the funds be used for property maintenance including construction related repairs to one of the buildings and some related demolition as required by the Master Lease Agreement of the property. |
| 2G25-015-000 | Road Improvements – Wolf Trap Fire Station | (252,017) | Decrease due to project completion. This project was approved as part of the FY 2006 Carryover Review to support transportation improvements required at the Leesburg Pike frontage of the Wolf Trap Fire Station site. Improvements included adding a third lane, required street lights and associated storm drainage requirements, as well as installing a section of trail. Based on the completion of the project, funding is reallocated to the General Fund Contingency project. |

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| 2G25-018-000 | Emergency Directives Programs | 74,551 | Increase necessary to appropriate revenue received in FY 2014 associated with collections from homeowners, banks, or settlement companies, for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code. |
| 2G25-026-000 | Minor Street Light Upgrades | 32,125 | Increase necessary to appropriate revenue received in FY 2014 associated with developer contributions for streetlights. This project provides minor upgrades to existing streetlights that do not meet current VDOT illumination standards for roadways. |
| 2G25-081-000 | Hypothermia Prevention Program | (249,342) | Decrease due to the completion of this project. As part of the FY 2012 Carryover Review, an amount of \$250,000 was approved to address code inspections, code assessment and corrective work for places of worship that support the Hypothermia Prevention Program. The Hypothermia Prevention Program is a public-private partnership with non-profit groups and places of worship that provide a warm safe place for those seeking shelter from the cold. Since approval of this funding, the places of worship were able to make the required modifications to their facilities without any requests for financial support from the County. Some minor expenses were incurred related to the management of the project. Funding is reallocated to the General Fund Contingency project. |
| 2G25-091-000 | General Fund Contingency | (71,774) | Decrease based on project reallocations as noted herein. |

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| 2G25-098-000 | Laurel Hill Adaptive Reuse | 2,600,000 | Increase necessary to support the first phase of the Laurel Hill Adaptive Reuse project. On July 11, 2002, Fairfax County acquired approximately 2,323 acres of land from the federal government acting by and through the Administrator of General Services. The Laurel Hill Adaptive Reuse Area Master Plan was adopted by the Board of Supervisors on May 11, 2010. In 2012, the Board approved a Comprehensive Plan amendment that reflected the recommendations of the Master Plan. In addition, the Board of Supervisors conducted a public hearing on the Laurel Hill Adaptive Reuse Property Conveyance and Comprehensive Agreement on June 3, 2014 with anticipated approval of the Agreement scheduled for July 29, 2014. Based on specific required infrastructure improvements, \$2,600,000 in General Fund support and \$2,400,000 supported by a number of additional funding sources, including Transportation, Wastewater, and Stormwater funds, result in a total FY 2015 County contribution of \$5,000,000. The total County contribution for infrastructure improvements over a four year period is capped at \$12,765,000 per the Master Development Agreement, of which \$4,475,000 is estimated to be supported by the General Fund and \$8,290,000 will be supported by other funds. The first phase of the project is scheduled to commence in October 2014. |
| 2G25-100-000 | Herndon Monroe Area Development Study | 250,000 | Increase necessary to support the master planning effort associated with County owned property at the Herndon Monroe Garage/Herndon Monroe Metrorail Garage site. The goal of the study is to determine the development potential for a 10 acre site and define possible conceptual design options for its use. The study would include land planners, civil and traffic engineers, wetland and environmental consultants evaluating opportunities for Transit Oriented Development. |
| 2G51-003-000 | Athletic Services Fee-Field Maintenance | 57,056 | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2014. |

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| 2G51-032-000 | EAI – Invasive Plant Removal | 150,000 | Increase necessary to restore funding for this project. During their deliberations on the FY 2015 Advertised Budget Plan, the Board of Supervisors eliminated the FY 2015 funding for environmental initiatives. This reduction was used to help offset other FY 2015 requirements. The restored amount of \$150,000 will be used to continue the Invasive Plant Removal Program. The Park Authority manages this volunteer program, as well as other invasive removal initiatives. These programs restore hundreds of acres of important natural areas, protect tree canopy, and reach thousands of volunteers. Currently, more than 10,000 trained volunteers have contributed 32,000 hours of service since the program's inception in 2005, improving over 2,500 acres of parkland, planting 5,000 native plants, and removing 6,600 bags of invasive plants. |
| 2G51-034-000 | EAI – Park Lighting and Energy Retrofits | 170,000 | Increase necessary to restore funding for this project. During their deliberations on the FY 2015 Advertised Budget Plan, the Board of Supervisors eliminated the FY 2015 funding for environmental initiatives. This reduction was used to help offset other FY 2015 requirements. The restored amount of \$170,000 will be used for lighting retrofits and upgrades at Fairfax County Park Authority facilities for energy efficiency and conservation. Lighting will be upgraded to LED fixtures and lighting controls will be installed to manage operating hours more efficiently. These energy saving retrofit replacements will reduce approximately 80 percent of energy usage, improve lighting, reduce the Greenhouse gas inventory and contribute to the dark skies initiative. |
| 2G79-219-000 | Athletic Services Fee-Custodial Support | 38,037 | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2014. |
| 2G97-001-000 | Strike Force Blight Abatement | 87,084 | Increase necessary to appropriate revenue received in FY 2014 associated with the Strike Force Blight Abatement Program. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight and grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas. |

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| GF-000002 | ADA Compliance – Equity Programs | (1,867) | Decrease due to the completion of this project. Funding is reallocated to the General Fund Contingency project. |
| GF-000019 | Events Center | 5,000,000 | Increase necessary to support potential renovations for an Events Center at the Workhouse Arts Center. The Workhouse campus is a 56-acre, historically important County landmark, situated on the site of the former Lorton prison. Originally constructed in the early 1900's, the former workhouse and reformatory is on the National Park Service's Register of Historic Places, and included the imprisonment of early suffragettes. A planned Events Center is at the heart of the educational, visual and performing arts campus run by the Workhouse Arts Foundation (WAF). The total cost of the Events Center is estimated at \$5,000,000, with an amount of up to \$2,000,000 anticipated to be recouped in the form of Virginia Income tax credits that can be sold to interested third-parties seeking to offset their own tax liabilities. It is anticipated that the remaining net expenditure will further be recouped over time through profit sharing agreements with WAF on the operation of these County assets. This funding will be held in this capital project pending further economic development analysis and a presentation to the Board of Supervisors on Economic Development opportunities in fall 2014. |
| HS-000004 | East County Human Services Center | 850,000 | Increase necessary to support the next two annual payments related to a lease purchase agreement associated with new systems furniture for the East County Center. The systems furniture will be used at the Heritage Building until such time as the East County building is completed. FY 2014 was the first year of the lease purchase agreement. This funding will provide for the FY 2015 and FY 2016 payments. |
| HS-000005 | Merrifield Center | (850,000) | Decrease necessary to reallocate surplus funding to support systems furniture for the East County Human Services Center project. Funding is available based on the positive construction environment and the anticipated August 2014 substantial completion of the Merrifield Center. |

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| HS-000006 | Human Services Juvenile Bond Projects | (1,167,258) | Decrease due to project completion. This funding is available based on the completion of several Human Services and Juvenile Facilities projects which were financed by the 2004 Human Service/Juvenile Facilities Bond Referendum. Based on the completion of the projects, funding is reallocated to the new Bailey's Homeless Shelter project for land acquisition to accommodate a replacement shelter. |
| HS-000011 | Lewinsville Redevelopment | 325,000 | Increase necessary to support design and predevelopment costs associated with the Lewinsville Senior and Day Care Center. The Lewinsville property's existing facility was constructed in 1961 and contains approximately 38,355 square feet. The building currently houses a 22-unit senior independent residence, the Lewinsville Senior Center, an adult day health care center, and two separate private child day care centers. The planned project, part of the Housing Blueprint, includes the demolition of the current facility and construction of two buildings, which will provide: 1) 82 units or more of "Independent Living" housing for the elderly; 2) space for the Health Department's Adult Day Care facility; 3) two child day care centers; and 4) expansion of services of the existing Senior Center programs operated by the Department of Neighborhood and Community Services. The total development cost for the facility is approximately \$15 million; however, a total amount of \$1.6 million is required prior to providing permanent financing to perform preconstruction and engineering services. Funding is available in both the Lewinsville Expansion Project in Fund 40300, Housing Trust Fund, and in Fund 30010. All funds will be reimbursed as part of the permanent bond financing for the project, which is currently scheduled for spring 2016. |

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| HS-000013 | Bailey's Homeless Shelter | 1,167,258 | Increase necessary to fund land acquisition costs associated with the relocation of the Bailey's Homeless Shelter. Fairfax County and Fairfax County Public Schools have been working on a redevelopment plan associated with the southeast area of the County. In order to facilitate this redevelopment of the southeast area site, the County would purchase a new site for the homeless shelter relocation and construct a new homeless shelter on that site. Relocation of the Bailey's Homeless Shelter is one of the first steps to allow for the redevelopment of the south-east area including a new elementary school. The land acquisition is required to proceed immediately due to the availability of the shelter site. |
| PR-000096 | Joint County and School Turf Field Program | 3,877,992 | Increase necessary to support the second year of a Joint County and School initiative to develop new synthetic turf fields at county high schools that currently do not have turf fields. Funding in the amount of \$1.5 million from the General Fund is included to fund the second year of the program. This funding will be held in reserve pending the identification by FCPS of a matching amount for FY 2015. In addition, an amount of \$2,377,992 from anticipated proffers revenue is included. The initial funding plan included several community funding options designed to reduce the total amount necessary from \$12 million to approximately \$9.0 million that would be required from the County and FCPS over a three-year period. Since that time, a large amount of proffer funding, primarily in the Lee and Mt. Vernon districts, has been identified to further reduce the contributions from the County and FCPS. As a result, the current estimate is less than \$6.5 million. Given the \$3.0 million included as part of the FY 2013 Carryover Review, and assuming the \$3.0 million anticipated from the County and the Schools at the FY 2014 Carryover Review, the unfunded gap to be considered at the Carryover Review next year is less than \$500,000, rather than the \$3.0 million originally planned. This recommendation is based on the findings of the Synthetic Turf Field Task Force in its July 2013 report. |
| PR-000097 | Athletic Services Fee-Turf Field Replacement | 114,782 | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues in the amount of \$95,094 and sports tournament revenues in the amount of \$19,688, both received in FY 2014. |
| | Total | \$12,526,321 | |

FY 2014 Carryover Review

Fund 30020, Infrastructure Replacement and Upgrades Fund**\$22,560,795**

FY 2015 expenditures are recommended to increase \$22,560,795 due to the carryover of unexpended project balances in the amount of \$22,472,343 and an adjustment of \$88,452. This adjustment includes the appropriation of revenues in the amount of \$88,452 received in FY 2014 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety and Transportation Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements at this facility. The County pays for all operational requirements such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs and the State reimburses the County for their share of these costs. In addition, the state has begun providing annual funding for future repair and renewal costs to avoid large budget increases for required capital renewal costs in the future. Funding received from the state is appropriated annually at the Carryover Review.

It should be noted that the General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades Fund, is increased in the amount of \$2,850,000 in accordance with recommendations of the Infrastructure Financing Committee (IFC). On March 25, 2014, the Board of Supervisors approved the recommendations contained in the IFC Report. Subsequently, the School Board approved the IFC Report on April 10, 2014. The Infrastructure Financing Committee was a joint School Board/County Board working group formed to collaborate and review both the County and School's Capital Improvement Program (CIP) and capital requirements. The final report of the committee included a recommendation to establish a Capital Sinking Fund as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements. Principal funding for the Sinking Fund would come from a joint commitment to devote a designated amount or percentage of carryover funds. This commitment was to begin with the *FY 2014 Carryover Review*, and the Committee suggested "ramping up" this commitment over three to five years until reaching a funding level of 20 percent of the unencumbered Carryover balances of both the County and Schools budget not needed for critical requirements. Both Boards agreed that the School Board may need additional time to reach this goal based on the need to address the School system's current structural budget imbalance. Funding will be held in reserve until staff has reviewed critical infrastructure requirements and developed recommendations.

The following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|----------------------------------|-----------------------------|--|
| 2G08-007-000 | State Support for MPSTOC Renewal | \$53,284 | Increase necessary to appropriate revenue received in FY 2014. An amount of \$53,284 represents the state's annual installment of funds for future repairs and renewal costs in order to avoid large budget increases for capital renewal requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot. |

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| 2G08-008-000 | County Support for MPSTOC Renewal | 35,168 | Increase necessary to appropriate revenues received in FY 2014. An amount of \$35,168 is associated with the state reimbursement for their share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal costs. The County pays for all operational requirements and the State reimburses the County for their share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC. In previous years, VDOT and State Police estimated their share of the yearly operational expenses. A reconciliation exercise was conducted after year-end and any payments over or under the requirements was applied to the next year. Beginning in FY 2015, the County will invoice VDOT and State Police based on actual expenses eliminating the need to reconcile after year-end. |
| | Total | \$88,452 | |

Fund 30040, Contributed Roadway Improvement

\$35,813,352

FY 2015 expenditures are recommended to increase \$35,813,352 due to the carryover of unexpended project balances in the amount of \$34,737,668 and other adjustments of \$1,075,684. This increase is based on actual revenue received in FY 2014 in the amount of \$1,027,152 and interest earnings of \$48,532. Developer contribution revenue fluctuates each year depending on the pace of development; therefore, contributions are only reflected and applied to projects at the end of the fiscal year.

The following adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--|-----------------------------|--|
| 2G40-031-000 | Fairfax Center Developer Contributions | \$55,222 | Increase necessary based on the appropriation of \$50,000 in revenue received in FY 2014 and \$5,222 in interest earnings received in FY 2014. |
| 2G40-032-000 | Centreville Developer Contributions | 68,687 | Increase necessary based on the appropriation of \$67,404 in revenue received in FY 2014 and \$1,283 in interest earnings received in FY 2014. |
| 2G40-034-000 | Countywide Developer Contributions | 933,557 | Increase necessary based on the appropriation of \$909,748 in revenue received in FY 2014 and \$23,810 in interest earnings received in FY 2014. |

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| 2G40-035-000 | Tysons Corner Developer Contributions | (131,782) | Decrease necessary to reallocate funding of \$150,000 to Project 2G40-091-000, Tysons East Dulles Connector Ramp Analysis to support a transportation study along the Tysons East Dulles Connector area. This decrease is offset by an increase of \$18,218 in interest earnings received in FY 2014. |
| 2G40-091-000 | Tysons E Dulles Connector Ramp Analysis | 150,000 | Increase necessary to support the Tysons East Dulles Connector Ramp Alternatives Analysis. This transportation study will develop and analyze four alternatives that provide direct access to developments north of Route 123 and east of Scotts Crossing Drive from eastbound Dulles Access Road. The four alternatives will be narrowed to two preferred alternatives based on multiple measures of effectiveness. This study is required to relieve congestion on Route 123 and contributes to the reduction of delays in Tysons East area. |
| | Total | \$1,075,684 | |

Fund 30050, Transportation Improvements

\$65,757,575

FY 2015 expenditures are recommended to increase \$65,757,575 due to the carryover of unexpended project balances in the amount of \$61,975,075 and an adjustment of \$3,782,500. This adjustment includes the appropriation of bond premium in the amount of \$3,782,500 associated with the January 2014 bond sale.

The following project adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|---|-----------------------------|---|
| 2G25-097-000 | Jefferson Manor Improvements-Phase IIIA | \$1,000,000 | Increase necessary for Phase III-A improvements including road, sidewalk and storm drainage improvements on Albemarle Drive. Phase I (road and storm drainage improvements on Farmington Drive, Farnsworth Drive, part of Edgehill Drive design); Phase II-A (road and storm drainage improvements on Jefferson Drive, and Monticello Road) and Phase II-B (land acquisition, utility relocation and construction on Fort Drive) are complete. Funding is available to be reallocated from Project 5G25-027-000, Fund Contingency to fulfill these road improvements. This project was approved by the Board of Supervisors on January 28, 2014 as part of the FY 2015-FY 2020 County Transportation Project Priorities Plan. |

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| 5G25-027-000 | Fund Contingency | 3,201,222 | Increase necessary to appropriate bond premium received in FY 2014 associated with the January 2014 bond sale. This increase is partially offset by a decrease of \$581,278 which is redirected to other project requirements noted herein. |
| 5G25-047-000 | Spot Improvements-Route 7 | 525,000 | Increase necessary to support higher than anticipated construction costs. Funding will support the extension of a right turn lane on Westbound Route 7, and the addition of sidewalks, bus stop and shelter. |
| 5G25-049-000 | Fairfax County Parkway Route 29 | 1,100,000 | Increase necessary to support higher than anticipated construction costs. Funding will support the auxiliary lane from Route 29 to Braddock Road. In addition, the installation of two overhead sign structures, lighting, stormwater management facility and improved median shoulders in order to facilitate traffic during the construction process. |
| 5G25-050-000 | Roadway Improvements-Poplar Tree | (43,722) | Decrease due to project completion. |
| 5G25-053-000 | Lorton Road/Route 123 | (2,000,000) | Decrease due to lower than anticipated contract award requirements. |
| | Total | \$3,782,500 | |

Fund 30060, Pedestrian Walkway Improvements

\$3,420,868

FY 2015 expenditures are recommended to increase \$3,420,868 due to the carryover of unexpended project balances in the amount of \$3,520,617, offset by a reduction of \$99,749. This reduction in revenues and expenditures is based on the completion of Plaza America Pedestrian Improvements.

The following project adjustment is recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|---------------------------------------|-----------------------------|---|
| ST-000022 | Plaza America Pedestrian Improvements | (\$99,749) | Decrease due to project completion. All Plaza America improvements are complete and no additional revenues or expenditures are anticipated. |
| | Total | (\$99,749) | |

Fund 30070, Public Safety Construction

\$243,582,982

FY 2015 expenditures are recommended to increase \$243,582,982 due to the carryover of unexpended project balances of \$98,545,782, the appropriation of EDA bond proceeds of \$133,500,000 associated with the new Public Safety Headquarters (PSHQ) project, a transfer in from the General Fund of \$5,750,000 for equipment and

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furniture associated with the phased opening of the PSHQ facility, and an adjustment of \$5,787,200 due to the appropriation of bond premium associated with the January 2014 bond sale.

The following project adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--|-----------------------------|---|
| 2G25-061-000 | Bond Contingency | \$2,187,200 | Increase necessary to appropriate bond premium in the amount of \$5,787,200 received in FY 2014 associated with the January 2014 bond sale. This increase is partially offset by a decrease of \$3,600,000 to support the Lorton Volunteer Fire Station project as approved by the Board of Supervisors on June 17, 2014. |
| 2G25-074-000 | Courthouse IT Equipment and Support Capital Facility | (313,599) | Decrease due to project completion. All outstanding purchases and issues have been successfully resolved. Funding is no longer needed and can be reallocated to the General Fund Contingency project. |
| 2G25-096-000 | General Fund Contingency | 2,119,771 | Increase based on project reallocations as noted herein. |
| 2G25-099-000 | Public Safety Headquarters Equipment | 5,750,000 | Increase necessary to support costs associated with the completion of the new Public Safety Headquarters facility anticipated to reach substantial completion in December 2016. Occupancy of the building is scheduled to be phased in through June 2017. The Public Safety Headquarters is currently in the design phase and will support the relocation of the headquarters of the Police Department and the Fire and Rescue Department, currently located in the Massey Building. The new facility will contain approximately 274,000 square feet of space, and include secure, adjacent structured parking. Construction funding was provided through the sale of Economic Development Authority (EDA) bonds approved by the Board of Supervisors on May 13, 2014. Funding of \$5,750,000 will provide for building and moving preparation in advance of the facility completion. Funding will support moving costs, audio visual equipment, and loose furniture including conference tables and chairs, lateral locking file cabinets, shelving, and other office furniture. This funding was included in the FY 2015/FY 2016 multi-year budget and can be supported by one time balances in the FY 2014 Carryover Review. |

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| FS-000008 | Fire Training Academy | (3,000,000) | Decrease necessary to fund the design and construction of a new Lorton Fire Station. The Fire Training Academy project was approved as part of the 2006 Public Safety Referendum. Funding in the amount of \$17.1 million was approved for the design and construction of a 27,460 square foot two-story addition and for the renovation of approximately 4,500 square feet of existing interior spaces. Funding is available based on a favorable construction market at the time of the contract award. This project will be substantially complete by October 2014. |
| FS-000011 | Lorton Volunteer Fire Station | 13,200,000 | Increase necessary for the design and construction of a new Lorton Fire Station based on the approval of an agreement between The Lorton Volunteer Fire Department and Fairfax County approved by the Board of Supervisors on June 17, 2014. Funding is available from savings associated with renovations of various public safety facilities as part of the bonds approved during the 2006 Public Safety Referendum. These savings are directly related to the favorable construction environment over the past several years. The existing Lorton Volunteer Fire Station is a 16,000 square foot station built in 1961. The systems and infrastructure in the station are well beyond the end of their useful life cycle. Numerous deficiencies in the building subsystems have been identified including the HVAC and ventilation system, the electrical and plumbing systems, the roofing system, elevator, fire protection system, parking lot asphalt surface condition, and there is evidence of structural damage in the building. In addition, the current women's accommodations are inadequate and new bunk rooms, bathrooms, and locker rooms are needed to bring these facilities up to County standards. Many other areas of the current station do not meet Fire and Rescue Department's operational space requirements such as the control room, office space, protective gear locker rooms, the workout room, decontamination room, and general storage. A larger replacement station on the existing site is also needed to improve response times to emergency incidents and meet future demand for services from the community. After the funding for construction is secured, the ownership of the station will be transferred from the Lorton Volunteer Fire Department to Fairfax County. |

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| OP-000001 | West Ox Road Animal Shelter Renovation | (4,000,000) | Decrease necessary to fund the design and construction of a new Lorton Fire Station. The Animal Shelter Renovation project was approved as part of the 2006 Public Safety Referendum. Funding in the amount of \$17.0 million was approved for the design and construction of a 16,500 square foot addition and renovation of approximately 11,000 square feet of existing interior spaces. Funding is available based on a favorable construction market at the time of the contract award. This project was substantially complete in May 2014. |
| PS-000002 | McConnell PSTOC - OCF | (1,806,172) | Decrease due to project completion. All outstanding purchases and issues have been successfully resolved. Funding is no longer needed and can be reallocated to the General Fund Contingency project. |
| PS-000003 | Fair Oaks Police Station Renovation | (1,800,000) | Decrease necessary to fund the design and construction of a new Lorton Fire Station. The Fair Oaks Police Station Renovation project was approved as part of the 2006 Public Safety Referendum. Funding in the amount of \$17.4 million was approved for the renovation and expansion of the existing police station from approximately 10,400 square feet to 26,800 square feet with minor upgrades/expansion to the Fair Oaks Fire/Rescue Station from 13,400 square feet to 15,300 square feet. Funding is available based on a favorable construction market at the time of the contract award. This project will be substantially complete by fall 2014. |
| PS-000004 | Reston Police Station Renovation | (800,000) | Decrease necessary to fund the design and construction of a new Lorton Fire Station. The Reston Police Station Renovation project was approved as part of the 2006 Public Safety Referendum. Funding in the amount of \$18.8 million was approved for the replacement of the existing police station and Hunter Mill District Supervisor's office and an expansion of the space from approximately 16,000 square feet to 36,600 square feet. Funding is available based on a favorable construction market at the time of the contract award. This project will be substantially complete by February 2015. |

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| PS-000006 | Public Safety Headquarters | 133,500,000 | <p>Increase necessary to appropriate Economic Development Authority bond funds approved for the Public Safety Headquarters project on May 13, 2014. The EDA bonds were sold on a negotiated basis on June 12, 2014. The County's public safety headquarters is currently located in the Massey Building, which was constructed in 1967. The building has many deficiencies such as: aged lighting fixtures; overloaded electrical systems; aged HVAC components with repair parts often not available; aged plumbing fixtures that cause leaking behind the building walls; roof deficiencies; obsolete fire alarm systems; and asbestos fireproofing throughout the building. The building experienced two failures in 2009 due to chiller and associated component breakdowns that required staff in the building to vacate and relocate. Public safety bond funds and some General Funds totaling \$8,521,739 were previously approved to support the design phase and permitting for the replacement Public Safety Headquarters. The new facility will contain approximately 274,000 square feet of space, and include secure, adjacent structured parking. It is anticipated that the facility will reach substantial completion in December 2016. Occupancy of the building is scheduled to be phased in through June 2017. The total cost of this project is \$142 million.</p> |
| | Total | \$145,037,200 | |

Fund 30080, Commercial Revitalization Program**\$2,405,474**

FY 2015 expenditures are recommended to increase \$2,405,474 due to the carryover of unexpended project balances in the amount of \$2,205,474 and an adjustment of \$200,000. This adjustment is due to the appropriation of VDOT Enhancement grant funds for Project CR-000004, McLean Streetscape, as approved by the Board of Supervisors on April 10, 2012.

In addition, the following project adjustment is recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|---------------------|-----------------------------|---|
| CR-000004 | McLean Streetscape | \$200,000 | Increase due to the appropriation of VDOT revenues associated with a Transportation Enhancement grant approved by the Board of Supervisors on April 10, 2012. Funding is now appropriated as the project begins right-of-way acquisition and construction. Funding will continue to support improvements such as paved sidewalks, crosswalks, lighting and landscaping along Chain Bridge Road within the McLean Community Business Center. |
| | Total | \$200,000 | |

Fund 30090, Pro Rata Share Drainage Construction**\$4,933,986**

FY 2015 expenditures are recommended to increase \$4,933,986 due to the carryover of unexpended project balances in the amount of \$2,777,068, and a net adjustment of \$2,156,918. This adjustment includes the appropriation of \$1,123,000 in pro rata share revenues received during FY 2014 and the appropriation of \$1,033,918 in accrued and unclaimed interest from old pro rata funds that will be used to complete drainage projects throughout the County.

The following adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|-----------------------------------|-----------------------------|--|
| SD-000001 | Accotink Creek Watershed Projects | \$116,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Accotink Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000002 | Bell Haven Watershed Projects | 4,500 | Increase necessary to appropriate revenues received during FY 2014 associated with the Bell Haven Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000003 | Bull Run Watershed Projects | 10,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Bull Run Watershed. Funds will be used to complete projects identified within this watershed. |

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| SD-000004 | Bull Neck Run Watershed Projects | 12,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Bull Neck Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000005 | Cameron Run Watershed Projects | 124,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Cameron Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000006 | Cub Run Watershed Projects | 237,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Cub Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000007 | Dead Run Watershed Projects | 21,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Dead Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000008 | Difficult Run Watershed Projects | 235,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Difficult Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000009 | Dogue Creek Watershed Projects | 5,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Dogue Creek Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000010 | Four Mile Run Watershed Projects | 4,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Four Mile Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000012 | Horse Pen Creek Watershed Projects | 134,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Horse Pen Creek Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000013 | Johnny Moore Creek Watershed Projects | 6,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Johnny Moore Creek Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000015 | Little Hunting Creek Watershed Projects | 21,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Little Hunting Creek Watershed. Funds will be used to complete projects identified within this watershed. |

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| SD-000017 | Mill Branch Watershed Projects | 1,500 | Increase necessary to appropriate revenues received during FY 2014 associated with the Mill Branch Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000018 | Nichol Run Watershed Projects | 16,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Nichol Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000021 | Pimmit Run Watershed Projects | 54,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Pimmit Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000022 | Pohick Creek Watershed Projects | 26,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Pohick Creek Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000023 | Pond Branch Watershed Projects | 23,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Pond Branch Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000024 | Popes Head Creek Watershed Projects | 16,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Popes Head Creek Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000026 | Sandy Run Watershed Projects | 15,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Sandy Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000027 | Scotts Run Watershed Projects | 10,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Scotts Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000028 | Sugarland Run Watershed Projects | 23,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Sugarland Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000029 | Turkey Run Watershed Projects | 5,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Turkey Run Watershed. Funds will be used to complete projects identified within this watershed. |

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| SD-000030 | Wolf Run Watershed Projects | 4,000 | Increase necessary to appropriate revenues received during FY 2014 associated with the Wolf Run Watershed. Funds will be used to complete projects identified within this watershed. |
| SD-000040 | Countywide Watershed Improvements | 1,033,918 | Increase necessary to appropriate interest revenues received during prior fiscal years associated with pro rata funds. This adjustment includes \$1,026,351 in unclaimed interest earnings and \$7,567 in interest earnings in fund balance. Interest accrued on pro rata funds collected from developers prior to July 1, 1990, is required to be held in a separate account and returned to the developer. The developers who deposited these funds and met the terms of their agreements with Fairfax County were entitled to and received notification regarding the outstanding interest on their pro rata share payments upon completion of their projects. The County also notified all developers with outstanding interest using automated letters. These letters required the recipient to return a completed form for the purpose of distributing the interest. Those developers who did not respond did not receive their interest. Intangible property, including money, which has remained unclaimed by the owner for more than five years after it became payable is presumed abandoned under the law. In addition, the Department of Public Works contacted the State Treasurer's Office to report the outstanding interest and the Treasurer's Office indicated that they could not accept the funds based on insufficient available documentation. The County Attorney has verified that the Statute of Limitations has already run out for either the State Treasurer's Office or the developers to be able to take legal action and retrieve this unclaimed interest. Therefore, this accrued and unclaimed interest from old pro rata funds is being appropriated and will be used to complete drainage projects throughout the County. |
| | Total | \$2,156,918 | |

Fund 30300, The Penny for Affordable Housing**\$25,873,262**

FY 2015 expenditures are recommended to increase \$25,873,262 due to the carryover of unexpended project balances in the amount of \$25,330,326 and the appropriation of \$542,936 associated with additional program income received in FY 2014.

In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--------------------------------|---------------------------------|---|
| 2H38-072-000 | Affordable/Workforce Housing | \$232,776 | Increase due to a reallocation of \$141,902 from Project 2H38-083-000, Silver Lining Initiative and appropriation of \$90,874 from additional program income received for a repayment of a Silver Lining Initiative loan to partially pay off the debt of two Homebuyer Equity Loan Program (HELP) properties. |
| 2H38-082-000 | Wedgewood Debt Service Escrow | (674,026) | Decrease due to a reallocation to Project 2H38-150-000, Wedgewood Renovation to support major capital improvements to the Wedgewood Apartments (e.g., roof replacement) which likely will require civil and structural engineering services and a property drainage assessment. The Wedgewood Debt Service Escrow project will be closed-out. |
| 2H38-083-000 | Silver Lining Initiative | (141,902) | Decrease due to a reallocation to Project 2H38-072-000, Affordable/Workforce Housing to partially pay off the debt of two Homebuyer Equity Loan Program (HELP) properties. The Silver Lining Initiative project will be closed-out. |
| 2H38-084-000 | Bridging Affordability Program | (332,025) | Decrease due to a reallocation to Project 2H38-205-000, Mt. Vernon Gardens Rehabilitation as approved by the Board of Supervisors on December 3, 2013 to support renovation costs. |
| 2H38-150-000 | Wedgewood Renovation | 674,026 | Increase due to a reallocation from Project 2H38-082-000, Wedgewood Debt Service Escrow to support major capital improvements to the Wedgewood Apartments (e.g., roof replacement), which likely will require civil and structural engineering services and a property drainage assessment. |

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| 2H38-180-000 | Housing Blueprint Project | (3,000,000) | Decrease of \$2,000,000 associated with a reallocation to Project HF-000055, Development of Housing @ Rt. 50 & West Ox for pre-development, design, and construction tasks. This project was identified in the FY 2015 Housing Blueprint and involves the development of up to 30 units of permanent supportive housing for persons with special needs. Decrease of \$1,000,000 associated with a reallocation to Project 2H38-194-000, Murraygate Village Apt. Rehabilitation, to bridge the gap between previously approved total financing and funds available, and the current total project cost estimate for the renovation of 204 units with new HVAC, bathrooms, kitchens, and finishes. |
| 2H38-182-000 | Community Challenge-Housing Blueprint | (1,081,913) | Decrease due to a reallocation to Project 2H38-205-000, Mt. Vernon Gardens Rehabilitation as approved by the Board of Supervisors on December 3, 2013 to support renovation costs. |
| 2H38-194-000 | Murraygate Village Apartment Rehabilitation | 1,452,062 | Increase due to a reallocation of \$1,000,000 from Project 2H38-180-000, Housing Blueprint Project, and the appropriation of \$452,062 from additional program income received from Affordable Housing Partnership Property repayments to bridge the gap between previously approved total financing and funds available, and the current total project cost estimate for the renovation of 204 units with new HVAC, bathrooms, kitchens, and finishes. |
| 2H38-205-000 | Mt. Vernon Gardens Rehabilitation | 1,413,938 | Increase due to reallocation of \$332,025 from Project 2H38-084-000, Bridging Affordability Program and \$1,081,913 from Project 2H38-182-000, Community Challenge-Housing Blueprint as approved by the Board of Supervisors on December 3, 2013 to support renovation costs. |
| HF-000055 | Development of Housing @ Rt. 50 & West Ox | 2,000,000 | Increase due to a reallocation from Project 2H38-180-000, Housing Blueprint Project for pre-development, design, and construction tasks. This project was identified in the FY 2015 Housing Blueprint and involves the development of up to 30 units of permanent supportive housing for persons with special needs. |
| | Total | \$542,936 | |

Fund 30310, Housing Assistance Program**\$6,698,527**

FY 2015 expenditures are recommended to increase \$6,698,527 due to the carryover of unexpended project balances. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--|-----------------------------|--|
| 2H38-094-000 | James Lee Road Improvement-WPFO | (\$1,699) | Decrease due to project completion. A reallocation of \$1,699 is provided to Project 2H38-106-000, Community Improvement Program Costs. |
| 2H38-097-000 | Jefferson Manor Public Improvements | (786) | Decrease due to project completion. A reallocation of \$786 is provided to Project 2H38-106-000, Community Improvement Program Costs. |
| 2H38-101-000 | Commercial Revitalization Studies Program | (1,872) | Decrease due to project completion. A reallocation of \$1,872 is provided to Project 2H38-106-000, Community Improvement Program Costs. |
| 2H38-104-000 | Bailey's SE Quadrant Towncenter Community Vision | (367) | Decrease due to project completion. A reallocation of \$367 is provided to Project 2H38-106-000, Community Improvement Program Costs. |
| 2H38-106-000 | Community Improvement Program Costs | 4,724 | Increase due to reallocations from Project 2H-094-000, James Lee Road Improvement-WPFO; Project 2H38-097-000, Jefferson Manor Public Improvements; Project 2H38-101-000, Commercial Revitalization Studies Program; and Project 2H38-104-000, Bailey's SE Quadrant Towncenter Community Vision project close-outs. |
| | Total | \$0 | |

Fund 30400, Park Authority Bond Construction**\$79,558,020**

FY 2015 expenditures are recommended to increase \$79,558,020 due to the carryover of unexpended project balances in the amount of \$77,881,420 and an adjustment of \$1,676,600 that includes \$1,639,100 associated with the appropriation of bond premium received as part of the January 2014 bond sale and \$37,500 associated with grant revenue received in FY 2014.

The following adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|-------------------------------------|-----------------------------|---|
| PR-000005 | Park and Building Renovation - 2008 | \$1,639,100 | Increase necessary to appropriate bond premium in the amount of \$1,639,100 received in FY 2014 associated with the January 2014 bond sale. |

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--------------------------|-----------------------------|---|
| PR-000010 | Grants and Contributions | 37,500 | Increase necessary to appropriate grant revenue received in FY 2014 from the National Trust for Historic Preservation in support of the restoration of Colvin Run Mill. |
| | Total | \$1,676,600 | |

Special Revenue Funds

Fund 40000, County Transit Systems

\$15,119,717

FY 2015 expenditures are recommended to increase \$15,119,717 due primarily to encumbered carryover of \$6,279,995 and unspent Capital Projects funds of \$8,839,722.

FY 2014 actual expenditures reflect a decrease of \$24,755,657, or 21.3 percent, from the *FY 2014 Revised Budget Plan* amount of \$116,238,764. Of this amount \$6,279,995 is included as encumbered carryover in FY 2015 and \$8,839,722 reflects carried over funds for Capital Projects spanning multiple years. The remaining \$9,635,940 is primarily due to lower than projected service hours resulting from delays in implementation of route expansions associated with the opening of the Silver Line, lower than projected contractor costs, fuel savings, and Capital Equipment savings, as well as other associated savings.

Actual revenues in FY 2014 total \$20,157,267, a decrease of \$15,335,940, or 43.2 percent, from the FY 2014 estimate of \$35,493,207 due primarily to lower than anticipated application of State Aid in support of operations and bus replacement. It should be noted that for CONNECTOR bus replacement rather than annually transferring funds from the Northern Virginia Transportation Commission (NVTC) as originally budgeted in FY 2014 and FY 2015, the funds will be held in reserve at NVTC on behalf of the County. These interest producing funds will be transferred to the County and appropriated for replacement bus purchases as scheduled in the multi-year replacement cycle. This process will reduce the need to make annual contributions and transfers and will ensure adequate funding levels are available for bus replacement as required.

The FY 2015 transfer of Commercial and Industrial (C&I) revenue in support of CONNECTOR services from Fund 40010, County and Regional Transportation Projects, is reduced by \$2,147,495 due to the application of unspent FY 2014 C&I balance that resulted from delays in implementation of route expansions associated with the opening of the Silver Line. These funds will be offset by available State Aid applied in FY 2015.

State Aid Revenue received in FY 2015 is decreased by \$3,552,505, which reflects a decrease a \$5,700,000 due to the decision to hold bus replacement funds at NVTC in lieu of annually transferring funds from NVTC as originally budgeted in FY 2014 and FY 2015, partially offset by an increase \$2,147,495 to replace C&I revenues as noted above.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$125,000, a decrease of \$11,400,000, which is due to this amount being held at NVTC at the end of FY 2015 in support of CONNECTOR bus replacement. The \$125,000 balance is held in reserve for unanticipated future County maintenance expenditures related to the Bus Shelter Program.

Fund 40010, County and Regional Transportation Projects**\$209,036,764**

FY 2015 expenditures are recommended to increase \$209,036,764 due primarily to the carryover of unexpended project balances of \$201,777,220 and net capital project adjustments of \$7,438,920, which are offset by a decrease in operating expenses of \$179,376.

The FY 2015 transfer out to the CONNECTOR (Fund 40000) services is reduced by \$2,147,495 due to unspent FY 2014 balance available in Fund 40000 that accrued from delays in the implementation of route expansions associated with the opening of the Silver Line.

FY 2015 revenues are recommended to increase \$64,027,075 due to \$50,000,000 in Economic Development Authority (EDA) bond revenues expected to provide additional support for transportation projects endorsed by the Board of Supervisors. An increase of \$11,500,000 is also noted for state revenue sharing funds for the Jones Branch Connector project (\$5,000,000) and the Widening of Route 29 (\$6,500,000). A reduction to revenue adjustments of \$2,557,287 is noted per revised revenue forecasts from the Northern Virginia Transportation Authority's 30% funding allocation to Fairfax County, the Town of Vienna, and the Town of Herndon. House Bill 2313 provided the enabling legislation for receipt of these funds for new transportation projects and transit needs.

FY 2014 actual expenditures reflect a decrease of \$203,718,513 or 93.4 percent from the *FY 2014 Revised Budget Plan* amount of \$218,111,434. Of this amount \$201,777,220 reflects the carryover of unexpended project balances. The remaining expenditure savings is primarily attributable to Personnel Services of \$1,471,582 associated with the agency's management of vacant positions.

FY 2014 actual revenues total \$89,577,750, a decrease of \$60,856,319 or 40.5 percent from the FY 2014 estimate of \$150,434,069, primarily due to \$50,000,000 in EDA bonds anticipated to supplement a variety of Fund 40010 projects not yet implemented based on the timing of capital project expenditure requirements. EDA bond project support was approved as part of the *FY 2009 Carryover Review*. This support is anticipated in FY 2015 or future years as projects near implementation. There was no receipt of parking revenues from the Wiehle-Reston East Parking Garage as the Silver Line begins service in July 2015.

As a result of the actions discussed above, the FY 2015 ending balance remains at \$0. It should be noted that a portion of the Fund 40010 funding is held in the Construction Reserve Project and is reallocated to individual projects previously endorsed by the Board of Supervisors, as projects are ready for implementation.

The following adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|---------------------------------------|-----------------------------|--|
| 2G40-001-000 | Construction Reserve | (\$40,161,080) | Decrease of \$41,100,000 is required to appropriate necessary funds from the Construction Reserve to support required project costs. This is partially offset by a net increase of 938,921 primarily due to operational savings. |
| 2G40-015-000 | Route 123 & Braddock Rd. Improvements | 2,500,000 | Funding was approved by the Board for Braddock Road improvements as part of the Four Year Plan, July 10, 2012. Staff requests an allocation from construction reserve to advance the project. |

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| 2G40-019-000 | Route 29 Widening- Centreville to FFX City | 9,500,000 | Funding of \$6.5m will support the County's Local Cash Match (LCM) requirements for VDOT's Revenue Sharing program. The Board approved staff applying for these funds on September 24, 2013. An additional \$3m is provided for project costs. |
| 2G40-021-000 | BRAC-Telegraph Rd. Widening S. Van Dorn | 400,000 | Funding in the amount of \$2 million was approved by the Board on July 13, 2009, and \$900,000 approved April 9, 2013. \$400,000 in additional allocation is requested to advance the project through FY15. |
| 2G40-028-000 | Spot Improvements | 3,800,000 | Funding was approved by the Board for Spot Roadway improvements as part of the Four Year Plan, July 10, 2012. Staff requests an allocation from construction reserve to advance multiple projects. |
| 2G40-059-000 | Route 1 Transit Center | 250,000 | The Board approved \$1.5 million in funding for Route 1 Transit needs on March 29, 2011. These funds are needed to advance work on the project in 2015. |
| 2G40-066-000 | Route 123 & Kelley Drive | 500,000 | This project was approved by the Board for Braddock Road improvements as part of the Four Year Plan, July 10, 2012. Staff requests \$500,000 for project costs. |
| 2G40-067-000 | Giles Run & Laurel Hill | 900,000 | The Board approved a funding plan for this project on July 2012. These funds are needed to advance work on the project in 2015. |
| 2G40-073-000 | Studies Planning Advance Design Reserve | 6,000,000 | Increase necessary to provide funding for this project that was approved as part of the Board's transportation project priorities for FY 2015-2020 in January 2014. |
| ST-000003 | Pedestrian Task Force Recommendations | 2,300,000 | Funding was approved by the Board for pedestrian projects as part of the Four Year Plan, July 10, 2012. Staff requests an allocation from construction reserve to advance multiple pedestrian projects. |
| TF-000023 | Lorton Road VRE | 1,850,000 | Increase necessary to provide funding for this project that was approved as part of the Board's transportation project priorities for FY 2015-2020 in January 2014. |
| TF-000026 | Herndon Metrorail Parking Garage - NVTA 30% | 4,000,000 | Increase necessary to provide for additional design costs for the project as part of the Silver Line Phase 2. |

| | | | |
|-----------|--|--------------------|---|
| TF-000027 | Innovation Center Station Parking Garage – NVTA 30% | 7,500,000 | <p>Increase necessary to provide for additional design costs of \$4,000,000 for the project as part of the Silver Line Phase 2.</p> <p>An increase of \$3,500,000 is also required to provide for half of the required County contribution for infrastructure at the project site per the terms of the interim development agreement between the County and the developer. The balance of the County's infrastructure contribution is anticipated to be included as part of the FY 2016 Advertised Budget Plan.</p> |
| TF-000028 | Laurel Hill Adaptive Reuse Infrastructure Improvements | 1,300,000 | The Board of Supervisors conducted a public hearing on the Laurel Hill Adaptive Reuse Property Conveyance and Comprehensive Agreement on June 3, 2014 with anticipated approval of the Agreement scheduled for July 29, 2014. The total County contribution for infrastructure improvements over a four year period is capped at \$12,765,000 per the Master Development Agreement. Transportation funding equates to \$5,715,000 of this total contribution with \$1,300,000 allocated for Phase 1 of the project which is expected to begin in fall 2014. |
| TF-000029 | Vaden Ramp-Vienna Metro Improvements | 3,500,000 | Funds the County's Local Cash Match (LCM) requirements for VDOT's Revenue Sharing program. The Board approved staff applying for these funds on September 24, 2013. |
| TF-000030 | Capital Expansion | 1,150,000 | Provides for the renovation and expansion of the department's current office facilities. |
| TS-000001 | Bicycle Facilities Program | 150,000 | Increase necessary for bicycle projects. These funds were approved as part of the Four Year Plan on July 10, 2012. |
| TS-000010 | Countywide Bus Stops | 2,000,000 | Increase necessary for Countywide Bus Stop projects. These funds were approved as part of the Four Year Plan on July 10, 2012. |
| | Total | \$7,438,920 | |

Fund 40030, Cable Communications**\$9,185,573**

FY 2015 expenditures are recommended to increase \$9,185,573 due to \$2,806,903 in encumbered carryover and an amount of \$6,378,670 in unencumbered carryover of which \$6,160,834 is unexpended funds related to the design and operation of the I-Net and \$217,836 reflects various Channel 16 capital equipment acquisitions that were approved for purchase in FY 2014 but encountered unanticipated delays in the procurement process.

FY 2014 actual expenditures of \$9,531,493 reflect a decrease of \$9,234,590 or 49.2 percent from the *FY 2014 Revised Budget Plan* amount of \$18,766,083. Of this amount \$2,806,903 is included as encumbered carryover and \$6,378,670 is included as unencumbered carryover in FY 2015. The remaining balance of \$49,017 is attributable to savings in Operating Expenses primarily associated with ongoing professional services and network support for the I-Net as well as savings in Capital Equipment. All I-Net funds are annually appropriated to ensure adequate funding as the project continues to completion.

FY 2014 actual revenues total \$24,480,280, an increase of \$387,703 or 1.6 percent over the FY 2014 estimate of \$24,092,577 primarily due to higher than anticipated I-Net and Equipment Grant fees, partially offset by lower than anticipated receipts for Franchise Operating fees.

As a result of the actions above, the FY 2015 ending balance is projected to be \$3,142,927, an increase of \$436,720.

Fund 40040, Fairfax Falls-Church Community Services Board (CSB)**\$6,134,134**

FY 2015 expenditures are recommended to increase \$6,134,134 due to encumbered carryover of \$4,834,134, consisting primarily of ongoing contract obligations, building maintenance and repair projects, security improvements, new vehicles and other outstanding obligations. In addition, the increase is attributable to unencumbered carryover of \$1,300,000, including \$400,000 to provide flexible housing assistance for CSB consumers at risk of homelessness, \$100,000 fully offset by state revenues received in FY 2014 to support licensing costs of three suicide prevention training programs to be used by the CSB and Fairfax County Public Schools, and \$800,000 for a multi-year project to improve the Credible Electronic Health Record (EHR) system's implementation.

FY 2014 actual expenditures of \$141,400,652 reflect a decrease of \$11,378,004, or 7.4 percent, from the *FY 2014 Revised Budget Plan* amount of \$152,778,656. Of this amount \$4,834,134 will be carried forward as encumbered carryover in FY 2015 and \$1,300,000 will be carried forward as unencumbered carryover. The remaining balance of \$5,243,870 is primarily attributable to Personnel Services savings as a result of CSB having an average of 123 vacant positions each month, a rate of 12.6 percent, compared to the approximately 90 vacant positions that were needed to meet budget, as well as the \$1,000,000 in appropriated funding for ITC that was unused in FY 2014 due to sufficient state funding.

Actual revenues in FY 2014 total \$37,074,032, a decrease of \$966,676, or 2.5 percent, from the FY 2014 estimate of \$38,040,708, primarily due to lower than anticipated Medicaid Option and Medicaid Waiver payments.

As a result of the actions discussed above, as well as a transfer out to the General Fund of \$4,000,000 that is primarily associated with savings in Personnel Services due to position vacancies, the FY 2015 ending balance is projected to be \$2,050,004, an increase of \$277,194. Of the ending balance, \$1,000,000 will continue to be held in reserve for the Infant and Toddler Connection program; therefore, the unreserved ending balance is \$1,050,004.

Fund 40060, McLean Community Center

\$352,603

FY 2015 expenditures are recommended to increase \$352,603 due to unexpended capital project balances of \$315,548; encumbrances of \$18,218 and an increase of \$29,840 to better align the Operating Expense budget; unencumbered carryover of \$47,500 associated with capital equipment that was budgeted to be purchased in FY 2014, but its purchase was delayed due to renovation planning; and a decrease of \$58,503 to better align the budget in Personnel Services. FY 2015 revenues are reduced by \$30,000 based on actual interest earnings in FY 2014.

FY 2014 actual expenditures reflect a decrease of \$551,780 or 8.4 percent from the *FY 2014 Revised Budget Plan* amount of \$6,604,342. In addition to unexpended capital project balances and encumbrances carried forward into FY 2015, the balances are the result of Operating Expenses savings, partially offset by a shortfall in Personnel Services primarily due to Compensation expenses.

Actual revenues in FY 2014 total \$4,735,624, a decrease of \$282,682 or 5.6 percent from the FY 2014 estimate of \$5,018,306 primarily due to lower than anticipated Youth Programs and Instructional Fees revenue.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$9,127,341, a decrease of \$113,505.

Fund 40090, E-911

\$2,494,686

FY 2015 expenditures are recommended to increase \$2,494,686, including carryover of Information Technology (IT) projects and IT project encumbrances of \$2,142,170 and \$352,516 in encumbered carryover.

FY 2014 actual expenditures of \$39,846,675 reflect a decrease of \$2,918,758 or 6.8 percent from the *FY 2014 Revised Budget Plan* amount of \$42,765,433. Of this amount, \$2,142,170 reflects unexpended IT projects and IT project encumbrances being carried over to FY 2015, while an additional \$352,516 is encumbered carryover. The remaining balance of \$424,072 is due primarily to savings in repair and maintenance and consulting services.

FY 2014 revenues total \$20,487,788, a decrease of \$970,642 or 4.5 percent from the *FY 2014 Revised Budget Plan* amount of \$21,458,430, due primarily to lower than projected Communications Sales and Use Tax Fees.

As a result of the actions discussed above the FY 2015 ending balance is projected to be \$40,098, a decrease of \$546,570.

Fund 40100, Stormwater Services

\$53,606,190

FY 2015 expenditures are recommended to increase \$53,606,190 based on the carryover of unexpended project balances in the amount of \$52,872,035 and a net adjustment of \$734,155. This adjustment includes the appropriation of \$474,607 from Stormwater operational budget savings to support additional positions approved as part of the new Stormwater Ordinance approved by the Board of Supervisors on January 28, 2014, the carryover of \$156,222 in operating and capital equipment encumbrances, and an increase to Capital Projects of \$103,326. The net adjustment to Capital Projects is based on the appropriation of the remaining operational savings of \$180,100 and the appropriation of \$496 in miscellaneous revenues received in FY 2014, partially offset by a reduction of \$77,270 due to lower than anticipated Stormwater Service district tax receipts.

The following adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|---|-----------------------------|--|
| SD-000031 | Stream & Water Quality Improvements | (\$646,674) | Decrease of \$646,674 is necessary due to a reallocation of \$750,000 to partially support the first phase of the Laurel Hill Adaptive Reuse project that is partially offset by an increase of \$103,326 from FY 2014 operational savings. |
| SD-000038 | Laurel Hill Adaptive Reuse Infrastructure | 750,000 | Increase necessary to partially support the first phase of the Laurel Hill Adaptive Reuse project. The Laurel Hill Adaptive Reuse Area Master Plan was adopted by the Board of Supervisors on May 11, 2010. On June 3, 2014, the Board of Supervisors conducted a Public Hearing and is scheduled to approve the Master Development Agreement on July 29, 2014. The first phase of the project is scheduled to commence in October 2014, therefore, funding is included as part of the FY 2014 Carryover Review. The County's total share of the infrastructure costs will be \$12,765,000. The County's costs will be spread over four years and a number of funding sources have been identified, including Transportation, Wastewater, Stormwater and the General Fund. |
| | Total | \$103,326 | |

Fund 40140, Refuse Collection

\$2,606,239

FY 2015 expenditures are increased \$2,606,239 due to the carryover of unexpended balances of \$1,014,324 in Capital Projects and encumbered carryover of \$235,643 in Operating Expenses and \$1,356,272 in Capital Equipment.

FY 2014 actual expenditures reflect a decrease of \$5,002,401 or 19.0 percent from the *FY 2014 Revised Budget Plan* amount of \$26,294,964. Of this amount \$1,591,916 is included as encumbered carryover. The remaining balance of \$3,410,485 is attributable to savings of \$353,930 in Personnel Services due to position vacancy savings, \$148,154 in Operating Expenses due to lower than anticipated refuse disposal expenses, \$559,295 in Recovered Costs due to actual billings, \$1,334,782 in Capital Equipment due to lower than anticipated costs for equipment, and \$1,014,324 in unexpended Capital Projects.

Actual revenues in FY 2014 total \$20,331,499, a decrease of \$69,337 or 0.3 percent from the *FY 2014 Revised Budget Plan* of \$20,400,836. This is primarily attributable to lower than anticipated refuse disposal fees and miscellaneous revenue. FY 2015 revenue is decreased \$445,000 based on actual FY 2014 receipt patterns.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$5,613,645, an increase of \$1,881,825. These savings will be directed to the Capital Equipment Reserve and Operating Reserve for future funding requirements.

FY 2014 Carryover Review

Fund 40150, Refuse Disposal**(\$297,213)**

FY 2015 expenditures are recommended to decrease \$297,213 due to a reduction of \$2,998,629 in Operating Expenses based on lower refuse disposal expenses, partially offset with increases of \$557,652 in Capital Equipment that are included as encumbered carryover and an increase of \$2,143,764 in Capital Projects as a result of unexpended balances from FY 2014.

FY 2014 actual expenditures reflect a decrease of \$7,597,463 or 14.1 percent from the *FY 2014 Revised Budget Plan* amount of \$53,997,391. Of this amount, \$559,023 is included as encumbered carryover of which \$557,652 is included for Capital Equipment and \$1,371 in Operating Expenses is associated with computer equipment and supplies. The remaining balance of \$7,038,440 is due to savings of \$99,448 in Personnel Services due to position vacancy savings, \$4,657,144 in Operating Expenses due to lower than anticipated refuse disposal expenses and other professional contracted services, \$241,743 in Capital Equipment due to the deferment of capital equipment purchases after evaluating program requirements and \$2,143,764 in unexpended Capital Projects. These savings are partially offset by a decrease of \$103,659 in Recovered Costs based on actual billings.

Actual revenues in FY 2014 total \$45,763,356, a decrease of \$499,259 or 1.1 percent from the FY 2014 estimate of \$46,262,615 is primarily due to lower than anticipated refuse disposal fees and lower than anticipated revenue from the sale of scrap appliances. FY 2015 revenue is decreased \$5,000,000 based on actual FY 2014 receipt patterns.

As a result of the actions discussed above, the FY 2015 ending balance is projected to increase from \$0 to \$2,395,417. The balance will be directed to reserves for future funding requirements.

Fund 40160, Energy/Resource Recovery Facility**\$24,072**

FY 2015 expenditures are recommended to increase \$24,072 due to encumbered carryover of \$24,072 in Operating Expenses.

FY 2014 actual expenditures reflect a decrease of \$4,080,473 or 19.0 percent from the *FY 2014 Revised Budget Plan* amount of \$21,462,801. Of this amount \$24,072 is included as encumbered carryover. The remaining balance of \$4,056,401 is primarily attributable to savings in Operating Expenses due to lower than anticipated costs in refuse disposal expenses and professional contracted services.

Actual revenues in FY 2014 total \$28,341,049, an increase of \$692,678 or 2.5 percent over the FY 2014 estimate of \$27,648,371 primarily due to higher than anticipated waste disposal tonnage, partially offset by decreases in interest on investments and miscellaneous revenue. FY 2015 revenue is anticipated to be \$28,728,811, a decrease of \$2,739,789 as a result of actual FY 2014 revenue experience.

The Rate Stabilization Reserve is increased by \$4,773,151 based on the increase in ending balance which will buffer against significant increases in tipping fees charged to users of the E/RRF. This reserve is expected to peak in FY 2015 and will begin to be used in FY 2016 when the current Waste Disposal Agreement expires and disposal costs to the County are expected to rise.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$64,364,557, an increase of \$2,009,290.

FY 2014 Carryover Review

Fund 40170, I-95 Refuse Disposal**\$8,375,107**

FY 2015 expenditures are recommended to increase \$8,375,107 due to an increase of \$7,949,536 in Capital Projects as a result of an unexpended balance in FY 2014 plus \$825,571 in Capital Equipment, including \$400,000 to replace two pit scales that are over 35 years old, \$390,279 is for two new landfill trucks, and encumbered carryover of \$35,292. These increases are partially offset by a decrease of \$400,000 in Operating Expenses to better align budgeted expenditures with actual experience.

FY 2014 actual expenditures reflect a decrease of \$9,068,517 or 53.5 percent from the *FY 2014 Revised Budget Plan* amount of \$16,947,473. Of this amount \$7,949,536 is for unexpended capital projects and \$35,293 is for Capital Equipment, both of which are carried over to FY 2015. The remaining balance of \$1,083,688 is primarily due to savings of \$219,939 in Personnel Services due to position vacancy savings, and \$863,749 in Operating Expenses due to lower than anticipated professional contracted services.

Actual revenue in FY 2014 totals \$6,920,442, a decrease of \$444,789 or 6.0 percent from the FY 2014 estimate of \$7,365,231, and is primarily due to lower than anticipated refuse disposal fees, lower than anticipated sale of equipment and lower interest on investment receipts. FY 2015 revenue is decreased \$248,620 based on actual FY 2014 receipt patterns.

As a result of these actions discussed above, the FY 2015 ending balance is projected to be \$26,718,685, the same level as the FY 2015 Adopted Budget Plan.

Fund 40300, Housing Trust Fund**\$5,544,419**

FY 2015 expenditures are recommended to increase \$5,544,419 due to the carryover of unexpended project balances in the amount of \$5,159,229 and an increase of \$385,190 to appropriate higher than anticipated FY 2014 program income.

In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|----------------------------------|-----------------------------|--|
| 2H38-060-000 | Undesignated Housing Trust Fund | (\$264,810) | Decrease primarily associated with a reallocation to Project 2H38-192-000, Senior/Disabled Housing/Homeless. |
| 2H38-192-000 | Senior/Disabled Housing/Homeless | 650,000 | Increase due to a reallocation of \$264,810 from Project 2H38-060-000, Undesignated Housing Trust Fund and the appropriation of \$385,190 associated with higher than expected equity share income collected from the sale of the Affordable Dwelling Units associated with the First-Time Homebuyers Program. This funding will provide sufficient expenditure authority for miscellaneous preconstruction expenses at the Lincolnia Senior Center that will be reimbursed by bond financing from the Lincolnia property trustee. |
| | Total | \$385,190 | |

Fund 40330, Elderly Housing**\$683,623**

FY 2015 expenditures are recommended to increase \$683,623 including encumbered carryover of \$83,623 for contractual services, repairs and maintenance, and utilities, and \$600,000 due to the temporary relocation of Lincolnia residents during the property renovations.

FY 2015 revenues remain at the same level as the FY 2015 Adopted Budget Plan.

FY 2014 actual expenditures of \$2,841,472 reflect a decrease of \$1,531,807 or 35.0 percent from the FY 2014 estimate of \$4,373,279. This reduction is primarily the result of project-based budgeting position realignments, higher than anticipated position vacancies, lower than anticipated building maintenance and utilities expenditures, and savings due to the conversion to third-party management of the Lincolnia property.

FY 2014 actual revenues total \$1,578,524, which is an increase of \$2,664 or 0.2 percent over the FY 2014 estimate of \$1,575,860. This is mainly due to an increase in interest on loans offset by a minimal decrease in rental income receipts. The General Fund transfer supporting this Fund remained unchanged from the FY 2014 estimate of \$1,864,271.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$2,145,454, an increase of \$850,848.

Fund 40360, Homeowner and Business Loan Programs**\$2,344,510**

FY 2015 expenditures are required to increase \$2,344,510 due to carryover of unexpended FY 2014 program balances anticipated for the FY 2015 Moderate Income Direct Sales (MIDS) Program, County Rehabilitation Loans and Grants Program, and Business Loan Program, as well as the initiation of a new program, Affordable Dwelling Unit Housing Acquisition.

FY 2015 revenues are recommended to increase \$2,338,530 due to outstanding program income carried over from FY 2014 and an increase in Program Income for Affordable Dwelling Unit Housing Acquisition.

FY 2014 actual expenditures total \$2,545,942, a decrease of \$7,495,525 or 74.6 percent from the *FY 2014 Revised Budget Plan* of \$10,041,467. The decrease in expenditures is primarily due to decreased program activity in MIDS, County Rehabilitation Loans and Grants Program, and the Business Loan Program. These programs had fewer applications for assistance in FY 2014 than were anticipated.

FY 2014 actual revenues total \$2,291,080, a decrease of \$7,750,387 or 77.2 percent from the *FY 2014 Revised Budget Plan* of \$10,041,467 primarily from decreased activity in the resale of Moderate Income Direct Sales Program (MIDS) properties and repayment of Rehabilitation Loans.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$3,476,739, a decrease of \$260,842 from the FY 2015 Adopted Budget Plan.

Fund 50800, Community Development Block Grant**\$5,708,305**

FY 2015 expenditures are recommended to increase \$5,708,305 due to carryover of \$4,495,233 in unexpended project balances, appropriation of \$1,125,425 in unanticipated program income received in FY 2014, and \$87,647 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 29, 2014.

In addition, the following grant adjustments are recommended at this time:

| Grant Number | Project Name | Increase/ (Decrease) | Comments |
|---------------------|------------------------------------|-----------------------------|---|
| 1380020 | Good Shepherd | \$630,151 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380024 | Fair Housing Program | 61,927 | Increase of \$1,002 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014, and increase of \$60,925 to appropriate additional program income revenue received in FY 2014. |
| 1380026 | Rehabilitation of FCRHA Properties | 204,092 | Increase of \$9,592 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014, and increase of \$194,500 to appropriate additional program income revenue received in FY 2014. |
| 1380035 | Home Repair for the Elderly | 5,062 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380036 | Contingency Fund | (238,205) | Decrease necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380039 | Planning and Urban Design | 4,955 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380040 | General Administration | 11,107 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380042 | Housing Program Relocation | 2,822 | Increase of \$40,367 to appropriate additional program income revenue received in FY 2014, partially offset by a decrease of \$37,545 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380043 | Section 108 Loan Payments | 278,553 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380046 | Homestretch | 400,000 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |

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| 1380060 | Homeownership Assistance Program | 5,548 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380062 | Senior & Disabled Housing Development | 1,273,010 | Increase of \$14,389 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014, increase of \$428,988 due to reallocated from FY 2015 Consolidated Community Funding Pool award, and increase of \$829,633 to appropriate additional program income revenue received in FY 2014. |
| 1380076 | Community Havens | 400,000 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380079 | Adjusting Factors | (1,825,950) | Decrease necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| | Total | \$1,213,072 | |

Fund 50810, HOME Investment Partnership Grant

\$3,054,146

FY 2015 expenditures are recommended to increase \$3,054,146 due to carryover of \$2,592,786 in unexpended project balances, the appropriation of \$343,403 in additional program income revenue received in FY 2014, and an increase of \$117,957 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 29, 2014.

In addition, the following grant adjustments are recommended at this time:

| Grant Number | Project Name | Increase/ (Decrease) | Comments |
|---------------------|------------------------------------|-----------------------------|--|
| 1380025 | Fair Housing Program | (\$24,427) | Decrease necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380027 | Rehabilitation of FCRHA Properties | 363,840 | Increases of \$342,240 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014 and \$21,600 due to additional program income revenue received in FY 2014. |
| 1380049 | CHDO Undesignated | 17,694 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380050 | Tenant-Based Rental Assistance | 170,170 | Increase necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |
| 1380051 | Development Costs | (1,063,136) | Decrease necessary based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014. |

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| 1380052 | Administration | 70,563 | Increases of \$36,223 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014 and \$34,340 due to additional program income revenue received in FY 2014. |
| 1380082 | Senior & Disabled Housing | 926,656 | Increases of \$639,193 based on the amended FY 2015 HUD award as approved by the Board of Supervisors on April 29, 2014 and \$287,463 due to additional program income revenue received in FY 2014. |
| | Total | \$461,360 | |

Internal Service Funds

Fund 60000, County Insurance

\$1,635,950

FY 2015 expenditures are recommended to increase \$1,635,950 over the FY 2015 Adopted Budget Plan level due to the carryover of funding that was appropriated as part of the *FY 2014 Third Quarter Review* for expenditures related to pending litigation in personnel-related matters.

FY 2014 actual expenditures reflect a decrease of \$2,883,736, or 11.3 percent, from the *FY 2014 Revised Budget Plan* amount of \$25,529,032. This decrease is primarily attributable to savings in Self Insurance costs and Workers' Compensation costs. It should be noted that these figures do not include any required change in the Accrued Liability Reserve, which is determined by an annual actuarial evaluation of the County's Self Insured program. Adjustments to the Accrued Liability Reserve will be included in the *FY 2015 Third Quarter Review* as an audit adjustment to FY 2014.

Actual revenues in FY 2014 total \$694,620, a decrease of \$201,239 or 22.5 percent from the FY 2014 estimate of \$895,859 primarily due to a decrease in interest earnings from investments.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$88,034,162, an increase of \$1,046,547 of which \$1.0 million is added to the Reserve for Catastrophic Occurrences to bring it to \$10.1 million.

Fund 60010, Department of Vehicle Services**\$11,407,132**

FY 2015 expenditures are increased \$11,407,132 due to encumbered carryover of \$9,257,132 and appropriations of \$900,000 from the Helicopter Replacement Reserve for the Police Department supporting a pending maintenance contract for the twin engines on the County's two recently purchased helicopters and \$250,000 from the Vehicle Replacement Reserve to purchase nine replacement pickup trucks which were delayed in the procurement process. In addition, an increase of \$1,000,000 fully covered by additional revenue is based on a review of actual expenditures for parts in FY 2014 and adjusting the FY 2015 expenditure total accordingly.

FY 2014 actual expenditures reflect a decrease of \$10,320,927 or 10.4 percent from the *FY 2014 Revised Budget Plan* amount of \$99,481,927. Of this amount, \$9,257,132 is included as encumbered carryover in FY 2015. The remaining balance of \$1,063,795 is due primarily to salary vacancy savings and Capital Equipment savings.

Actual revenues in FY 2014 total \$80,880,674, an increase of \$1,598,778 or 2.0 percent over the FY 2014 estimate of \$79,281,896. The increase is primarily attributable to increased helicopter and parts related charges to cover the expenditures noted above as well as higher than projected billings for large apparatus, tires, fuel and other related items.

FY 2015 revenues are increased \$1,480,000 due to an increase of \$1,000,000 based on increased labor and parts rates effective July 1 and an increase of \$480,000 in Vehicle Replacement charges based on a revised estimate of billings in FY 2015.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$22,504,469, an increase of \$1,992,573.

Fund 60020, Document Services**\$135,922**

FY 2015 expenditures are recommended to increase \$135,922 due to encumbered carryover in Operating Expenses primarily associated with supplies, printing and typesetting services, repairs, and maintenance needed for the Print Shop and copiers.

FY 2014 actual expenditures of \$5,252,750 reflect a decrease of \$1,182,929 or 18.4 percent from the *FY 2014 Revised Budget Plan* amount of \$6,435,679. Of this amount, \$135,922 is included as encumbered carryover in FY 2015. The remaining balance of \$1,047,007 is due primarily to salary vacancy savings and decreased use of Print Shop services and related expenditures.

Actual revenues in FY 2014 total \$2,723,060, a decrease of \$666,047 or 19.7 percent from the FY 2014 estimate of \$3,389,107 primarily due to unrealized Print Shop revenues.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$1,115,732, an increase of \$380,960.

Fund 60030, Technology Infrastructure Services

\$4,192,699

FY 2015 expenditures are recommended to increase \$4,192,699 including \$2,817,699 due to encumbered carryover and unencumbered carryover of \$1,375,000. Of this total, an amount of \$300,000 is included for software licenses required to support the implementation of the County's new tax system that could not be purchased in FY 2014 due to unforeseen technical complications. In addition, an amount of \$300,000 is required for the replacement of the data center monitoring system and other data center equipment in order to consolidate systems and to allow staff to more effectively perform data center duties and \$293,000 is included to deploy next generation firewalls at the McConnell Public Safety and Transportation Operations Center (MPSTOC) which will provide redundant network security across multiple data centers. These were not able to be purchased in FY 2014 due to unanticipated delays in the procurement process. In addition, an amount of \$280,000 is included for data network switch components which are critical for supporting core technology infrastructure requirements and \$202,000 is included for various software licenses required to provide mobile users enterprise-class data services and to reduce the time required to configure and update the current inventory of over 1,000 virtual servers in both the production and disaster-recovery environments. These last two requirements were not identified until late in FY 2014, and thus were not able to be encumbered before year end.

FY 2014 actual expenditures reflect a decrease of \$5,260,421 from the *FY 2014 Revised Budget Plan* amount of \$36,510,055. Of this amount \$2,817,699 is included as encumbered carryover in FY 2015. The remaining balance of \$2,442,722 is primarily attributable to savings in Personnel Services due to a higher than anticipated vacancy rate and Operating Expenses due primarily to lower than anticipated costs associated with software and hardware maintenance as well as the procurement-related delays noted above.

Actual revenues in FY 2014 total \$29,284,599, an increase of \$325,983 or 1.1 percent over the FY 2014 estimate of \$28,958,616 primarily due to higher than expected revenue collected by the Radio Services branch from e-recycling and the sale of surplus IT equipment.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$2,492,174, an increase of \$1,393,705.

Fund 60040, Health Benefits Fund

\$14,320,807

FY 2015 expenditures are recommended to increase \$14,320,807 to reflect the carryover of unexpended balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims. This funding brings the total reserve available in FY 2015 to \$14,320,807.

A General Fund transfer of \$1,000,000 in FY 2015 is recommended to prepare for the FY 2016 fiscal impact of program fees that will be charged to the County under the Patient Protection and Affordable Care Act. Beginning in calendar year 2014, and with the fiscal impact beginning in FY 2015, the County is required to participate in the Transitional Reinsurance Program for three years. The Transitional Reinsurance Program is intended to stabilize premiums for coverage in the individual market during the first three years health insurance exchanges are available. The projected FY 2015 program fee of \$1.6 million was funded through a General Fund transfer as part of the *FY 2013 Carryover Review*. This transfer of \$1.0 million will be held in reserve to fund projected FY 2016 program fees, and an additional fee of \$0.6 million is anticipated in FY 2017.

FY 2014 actual expenditures reflect a decrease of \$13,471,808, or 8.0 percent, from the *FY 2014 Revised Budget Plan* amount of \$167,912,089. The balance is primarily attributable to the unexpended portion of the FY 2014 premium stabilization reserve of \$10,148,533. Total claims for the County's self-insured plans grew 11.9 percent over FY 2013.

Actual revenues in FY 2014 total \$157,439,504, a decrease of \$3,167,047, or 2.0 percent, from the FY 2014 estimate of \$160,606,551 primarily due to lower than projected premium revenue from employer contributions, employees, and retirees. It should be noted that revenue estimates included in the *FY 2014 Revised Budget Plan* were based on preliminary estimates of January 2014 premium increases and plan migration.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$27,160,649, a decrease of \$3,016,046. Of the total ending balance, \$1.0 million is held in reserve for the Transitional Reinsurance Program as noted above, and the remainder is held to meet the fund's target of maintaining two months of claims in ending balance, which is within the range of the targeted industry standard based on potential requirements in the event of a plan termination.

Enterprise Funds

Fund 69000, Sewer Revenue

\$13,000,000

There are no expenditures for this fund. However, FY 2015 Transfers Out are recommended to increase \$13,000,000 to fund Fairfax County's portion of the Capital Improvement Program (CIP) related to the Upper Occoquan Service Authority (UOSA) treatment plant upgrades using cash on hand rather than incurring debt in Fund 69300. The UOSA Board is currently amending their Service Agreement to allow member jurisdictions to pay cash for their portion of CIP costs and avoid participating in the next UOSA bond sale. Based on available sewer revenues, Fairfax County is able to take advantage of this option and avoid debt service costs in the future. Fairfax County's share of the next scheduled UOSA bond sale is projected to be \$13 million. Taking advantage of this cash option will ultimately save the County approximately \$14 million in debt service interest payments over a 30 year period.

Actual revenues in FY 2014 total \$212,720,872, an increase of \$9,743,385 or 4.8 percent over the FY 2014 estimate of \$202,977,487. This increase is primarily due to higher than anticipated Availability Charges and Connection Charges revenue based on increased development activity in Reston and Tysons Corner area, and higher than anticipated Sewer Service Charges based on higher than anticipated water consumption.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$117,757,503, a decrease of \$3,256,615.

FY 2014 Carryover Review

Fund 69020, Sewer Bond Parity Debt Service**(\$1,462,713)**

FY 2015 expenditures are recommended to decrease \$1,462,713 due to savings from the refunding of the Series 2004 Bonds on April 1, 2014.

FY 2014 actual expenditures reflect a decrease of \$845,243 from the *FY 2014 Revised Budget Plan* amount of \$21,957,307 due to savings from the refunding of the Series 2004 Bonds on April 1, 2014.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$2,513,502, an increase of \$2,307,956.

Fund 69040, Sewer Bond Subordinate Debt Service**(\$379,353)**

FY 2015 expenditures are recommended to decrease \$379,353 due to savings from the refunding of the UOSA Series 2003 Bonds on November 15, 2013.

FY 2014 actual expenditures reflect a decrease of \$2,362,163 from the *FY 2014 Revised Budget Plan* amount of \$28,419,768. The Wastewater Management Program makes principal and interest payments to the Upper Occoquan Service Authority (UOSA) in advance of the principal and interest due dates based on the original agreement with UOSA. UOSA credits the Wastewater Program any interest earning from the advanced payments; therefore, the interest payment actuals are normally lower than anticipated.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$2,929,373, an increase of \$2,741,516.

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

FY 2015 expenditures are recommended to increase \$13,000,000 to fund Fairfax County's portion of the Capital Improvement Program (CIP) related to the Upper Occoquan Service Authority (UOSA) treatment plant upgrades using cash on hand rather than incurring debt.

The following project adjustments are required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|----------------------------------|-----------------------------|--|
| WW-000006 | Extension & Improvement Projects | (\$350,000) | Decrease necessary to reallocate funding to partially support the first phase of the Laurel Hill Adaptive Reuse project. |

| | | | |
|-----------|-------------------------------|---------------------|---|
| WW-000023 | Laurel Hill Adaptive Reuse | 350,000 | Increase necessary to partially support the first phase of the Laurel Hill Adaptive Reuse project. The Laurel Hill Adaptive Reuse Area Master Plan was adopted by the Board of Supervisors on May 11, 2010. On June 3, 2014, the Board of Supervisors conducted a Public Hearing and is scheduled to approve the Master Development Agreement on July 29, 2014. The first phase of the project is scheduled to commence in October 2014, therefore, funding is included as part of the FY 2014 Carryover Review. An amount of \$350,000 is required in FY 2015 to support wastewater improvements at the site. The County's total share of the infrastructure costs is capped at \$12,765,000. The County's costs will be spread over four years and a number of funding sources have been identified, including Transportation, Wastewater, Stormwater and the General Fund. |
| WW-000025 | UOSA Treatment Plant Upgrades | 13,000,000 | Increase necessary to fund Fairfax County's portion of the Capital Improvement Program (CIP) related to the Upper Occoquan Service Authority (UOSA) treatment plant upgrades using cash on hand rather than incurring debt. The UOSA Board is currently amending their Service Agreement to allow member jurisdictions to pay cash for their portion of CIP costs and avoid participating in the next UOSA bond sale. Based on available sewer revenues, Fairfax County is able to take advantage of this option and avoid debt service costs in the future. Fairfax County's share of the next scheduled UOSA bond sale is projected to be \$13 million. Taking advantage of this cash option will ultimately save the County approximately \$14 million in debt service interest payments over a 30 year period. |
| | Total | \$13,000,000 | |

Fund 69310, Sewer Bond Construction**\$31,510,145**

FY 2015 expenditures are recommended to increase \$31,510,145 due to the carryover of unexpended project balances in the amount of \$31,444,453 and an adjustment of \$65,692 to appropriate accumulated Interest on Investments revenue received in FY 2014.

The following project adjustment is required at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|--|-----------------------------|--|
| WW-000017 | Noman Cole Treatment Plant Renovations | \$65,692 | Increase necessary to appropriate Interest on Investments revenue received in FY 2014. |
| | Total | \$65,692 | |

Agency Funds**Fund 70000, Route 28 Tax District****\$3,730**

FY 2015 expenditures are recommended to increase \$3,730. All monies collected are required to be remitted to the Fiscal Agent on a monthly basis. The \$3,730 amount is the amount of remittances that were pending as of the end of the fiscal year.

FY 2014 actual expenditures reflect a decrease of \$753,341, or 7.0 percent from the *FY 2014 Revised Budget Plan* amount of \$10,714,332. This is primarily attributable to no receipt of revenues associated with buy outs from the tax district.

Actual revenues in FY 2014 total \$9,958,018, a decrease of \$749,611 or 7.0 percent from the FY 2014 estimate of \$10,707,629 primarily due to no receipt of revenues associated with buy outs from the tax district.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$0.

Trust Funds

Fund 73000, 73010, 73020, Retirement Systems

\$0

FY 2015 expenditures are recommended to remain at \$474,469,277, the same level as the FY 2015 Adopted Budget Plan.

FY 2014 actual expenditures reflect a decrease of \$32,300,878, or 7.4 percent, from the *FY 2014 Revised Budget Plan* amount of \$435,539,812. This decrease is primarily attributable to lower than anticipated benefit payments to retirees, lower investment management fees, and lower than projected refunds to terminating employees.

Actual revenues in FY 2014 total \$1,059,962,832, an increase of \$365,333,009 or 52.6 percent over the FY 2014 estimate of \$694,629,823, primarily due to investment returns being higher than long-term expectations. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2014. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2014. Of the returns achieved through May, \$378,782,244 is due to unrealized gains on investments held but not sold as of June 30, 2014 and \$407,431,766 is due to realized return on investment. FY 2014 actual unrealized gain of \$378.8 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three systems in FY 2014 are estimated to be 13.3 percent for the Employees' System, 14.0 percent for the Police Officers System, and 14.1 percent for the Uniformed System. These numbers are estimates only since final results for June are not yet available.

It should be noted that it is not possible to provide expected employer contribution rates in FY 2016 at this time because the impact from changes to liabilities will not be known until the actuarial valuation is completed. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the long-term expected rate of 7.5 percent. This is done to mitigate the volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions.

As a result of the actions discussed above, the FY 2015 combined ending balance for the three retirement systems is projected to be \$6,690,668,749, an increase of \$397,633,887.

Fund 73030, OPEB Trust Fund

\$0

FY 2015 expenditures are recommended to remain at \$9,176,040, the same level as the FY 2015 Adopted Budget Plan.

FY 2014 actual expenditures reflect a decrease of \$8,813,063, or 52.3 percent, from the *FY 2014 Revised Budget Plan* amount of \$16,835,190. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2014. Once this adjustment is posted, it is anticipated that FY 2014 expenditures will be in line with the *FY 2014 Revised Budget Plan*.

Actual revenues in FY 2014 total \$21,880,077, an increase of \$7,782,537, or 55.2 percent, over the FY 2014 estimate of \$14,097,540. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2014. Excluding the implicit subsidy from the FY 2014 estimate, revenues were \$16,198,537 higher than budgeted, primarily due to higher than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2014. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2014. Of the amount received through May, an unrealized gain of \$16,339,207 is for investments held but not sold as of June 30, 2014 and \$46,435 is due to realized return on investment. FY 2014 actual unrealized gain of \$16.3 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. Portfolio I of the VACo/VML Pooled OPEB Trust Fund, in which the County is invested, returned 10.9 percent during the first eleven months of FY 2014 (through May 31, 2014). This slightly lagged the Portfolio's custom benchmark return for the same period. Performance relative to the benchmark was primarily due to the results of certain active managers in the Fund, who lagged their respective indices. The OPEB Board of Trustees continues to monitor the performance of each manager. During the fiscal year, an active fund manager in the small capitalization equity was replaced. The U.S. economic recovery continued at a moderate pace with a decrease in consumer spending and corporate profits, in addition to slower than expected real Gross Domestic Product (GDP) growth. The U.S. unemployment rate, a key economic indicator, dropped to 6.1 percent at the end of the period.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$216,295,856, an increase of \$16,595,600.

NON-APPROPRIATED FUNDS

Northern Virginia Regional Identification System (NOVARIS)

Fund 10031, Northern Virginia Regional Identification System (NOVARIS) \$26,102

FY 2015 expenditures are increased \$26,102 to provide forensic training for employees in the NOVARIS partner agencies who must meet industry standards when testifying in criminal prosecutions. Of this total, \$25,000 is encumbered carryover and \$1,102 reflects unspent FY 2014 expenditure authority automatically carried forward.

FY 2014 actual expenditures of \$33,744 reflect a decrease of \$26,102 or 43.6 percent from the *FY 2014 Revised Budget Plan* amount of \$59,846 due to the timing of training classes in FY 2014.

Actual revenues in FY 2014 total \$18,661 a decrease of \$138 from the FY 2014 estimate of \$18,799, due to lower revenue from interest on investments.

As a result of the actions discussed above, the FY 2015 ending balance is \$32,962, a decrease of \$138.

Housing and Community Development

Fund 81050, FCRHA Private Financing \$2,191,886

FY 2015 expenditures are recommended to increase \$2,191,886 due to the carryover of unexpended project balances of \$2,193,666 and the reprogramming of \$2,487 in unanticipated investment earnings received in FY 2014, offset by a decrease of \$4,267 due to project realignments and close-outs.

In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|-----------------------------------|---------------------------------|--|
| 2H38-127-000 | Undesignated Projects | \$2,487 | Increase due to an appropriation of \$2,487 in program income received in FY 2014. |
| 2H38-168-000 | Section 108 Loan Payments (24300) | (140) | Decrease necessary to align budget with required principal and interest payments. |
| 2H38-169-000 | Section 108 Loan Payments (24800) | (1,812) | Decrease necessary to close-out project due to completion of loan payments. |
| 2H38-170-000 | Section 108 Loan Payments (24900) | (2,315) | Decrease necessary to close-out project due to completion of loan payments. |
| | Total | (\$1,780) | |

Fund 81500, FCRHA Grants

\$377,846

FY 2015 expenditures are recommended to increase \$377,846 due to carryover of unexpended FY 2014 grant balances, and appropriation of additional revenue received from the allocation of a Resident Opportunity Self-Sufficiency (ROSS) Grant from the U. S. Department of Housing and Urban Development (HUD). FY 2015 revenues are also required to increase by \$379,318 due to the carryover of unrealized FY 2014 grant revenues and the allocation of the ROSS Grant.

FY 2014 actual expenditures total \$240,894, a decrease of \$308,846 or 56.2 percent from the *FY 2014 Revised Budget Plan* of \$549,740. These balances will carryover into FY 2015 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

FY 2014 actual revenues total \$239,421, a decrease of \$310,319 or 56.4 percent from the *FY 2014 Revised Budget Plan* of \$549,740. These balances will carryover into FY 2015 as grant projects are budgeted based on the total grant costs and most grants span multiple years.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$0.

Fund 81510, Housing Choice Voucher Program (HCV)

\$3,723,048

FY 2015 expenditures are recommended to increase \$3,723,048 and is associated with an increase of \$3,179,626 in Housing Assistance Payment (HAP) expenses to support leasing an additional 23 vouchers per month; phasing in a 35 percent Total Tenant Payment (TTP) for all tenants as part of their annual recertification with the exception of Veterans Affairs Supportive Housing (VASH), Homeownership, and Fixed Income clients; and, the implementation of a reduced Fair Market Rent (FMR) for tenant unit transfers and new move-ins. In addition, an increase of \$543,422 is associated with \$523,586 in increased Ongoing Administrative Expenses primarily for salaries, benefits, and contractual services, as well as an increase of \$19,836 for the carryover of FY 2014 encumbrances.

FY 2015 revenues are recommended to increase \$4,110,981, based on the Department of Housing and Urban Development's (HUD) CY 2014 funding with the Moving to Work renewal calculation using a 99.7 percent proration factor for Housing Assistance Payments and a 75 percent proration factor for Administrative Fees.

FY 2014 actual expenditures of \$56,775,715 reflect a decrease of \$2,341,021, or 4.0 percent from the *FY 2014 Revised Budget Plan* estimate of \$59,116,736. This is primarily the result of a decrease in HAP expenses due to lower than anticipated leasing during the Stonegate conversion to the HCV program, as well as a lower leasing rate in the HCV program due to greater attrition than originally projected.

Actual revenues in FY 2014 total \$55,404,633, a decrease of \$170,003 or 0.3 percent from the FY 2014 estimate of \$55,574,636. This is the net result of an increase in Annual Contributions and Miscellaneous Revenue, offset by decreases in Investment Income and the Portability Program.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$4,213,202, an increase of \$2,558,951.

Fund 81520, Public Housing Projects Under Management**\$366,255**

FY 2015 expenditures are recommended to increase \$366,255 to reflect encumbrances for contractual services and repair and maintenance services carried over to FY 2015. FY 2015 revenues are recommended to increase \$453,238 to reflect phasing in an increase to a 35 percent Total Tenant Payment in line with the Moving to Work program.

FY 2014 actual expenditures total \$9,864,489, a decrease of \$964,763, or 8.9 percent from the *FY 2014 Revised Budget Plan* amount of \$10,829,252. Of this amount, \$366,255 is included as encumbered carryover in FY 2015. The remaining balance of \$598,508 is primarily attributable to lower than anticipated expenses for contractual services and repairs and maintenance.

Actual revenues in FY 2014 total \$9,241,265, a decrease of \$1,312,143 or 12.4 percent from the FY 2014 estimate of \$10,553,408 primarily due to a reduction in operating subsidy resulting from the U.S. Department of Housing and Urban Development (HUD) sequestration.

As a result of the actions discussed above, the FY 2015 ending balance is projected to be \$1,614,916, a decrease of \$510,397.

Fairfax County Park Authority**Fund 80300, Park Improvement Fund****\$21,825,934**

FY 2015 expenditures are recommended to increase \$21,825,934 due to the carryover of unexpended project balances in the amount of \$16,999,973 and an adjustment of \$4,825,961. This increase is due to the appropriation of \$2,253,550 in easement fees, donations and Park proffers received in FY 2014, and a reallocation of \$2,572,411 from the Facilities and Services Reserve to Project PR-000101, Revenue Facilities Sinking Fund.

The following adjustments are recommended at this time:

| Project Number | Project Name | Increase/ (Decrease) | Comments |
|-----------------------|-------------------------------------|---------------------------------|---|
| 2G51-010-000 | Stewardship Education | \$2,314 | Increase necessary to appropriate revenues received in FY 2014 from the Commonwealth of Virginia. |
| 2G51-011-000 | Restitutions for VDOT Takings (Rvt) | 5,000 | Increase necessary to appropriate revenues received in FY 2014 from the Park Foundation for the Wakefield Run Stream Restoration project. |
| 2G51-017-000 | Fund Contingency | (1,339,215) | Decrease due to project reallocations as noted herein. This change is part of a project reorganization initiative to support matching grant funds, emergency repair funds and required general park improvements. |
| 2G51-018-000 | Park Easement Administration | 78,713 | Increase necessary to appropriate easement revenues received in FY 2014. |
| 2G51-023-000 | Stewardship Publications | 796 | Increase necessary to appropriate revenues received in FY 2014 for historic publications and education. |

FY 2014 Carryover Review

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| 2G51-025-000 | E.C. Lawrence Trust | 1,305 | Increase necessary to appropriate interest earnings received in FY 2014 on the Lawrence Trust. |
| 2G51-035-000 | Park Authority Resource Management Plans | 37,313 | Increase necessary to appropriate telecommunications revenues received in FY 2014 that the Park Authority Board directed to support the Resource Management Plans project. |
| 2G51-036-000 | Cost of Facility Ownership Study | 10,000 | Increase necessary to appropriate revenues received in FY 2014 from the Park Foundation to support a study to determine the Total Cost of Facility Ownership. |
| 2G51-037-000 | Grants Match | 250,000 | Increase necessary to establish a project that will provide the necessary funds to comply with grants matching reserve requirements. This change is part of a project reorganization initiative. |
| 2G51-038-000 | Catastrophic Events | 250,000 | Increase necessary to establish a project that will be used by the Park Authority for emergency repairs should catastrophic events, including flooding, storm damage or other emergencies occur at revenue facilities. This change is part of a project reorganization initiative. |
| PR-000025 | Lee District Land Acquisition and Development | 63,500 | Increase necessary to appropriate a donation received in FY 2014 from the Park Foundation for shade structures at Lee District. |
| PR-000028 | Lee Districtwide (Lee District Park) Telecommunications | 52,566 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000029 | Dranesville Districtwide (Pimmit) Telecommunications | 81,916 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000030 | Springfield Districtwide (Confed Fort) Telecommunications | 18,378 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000037 | Mt. Vernon Districtwide Parks | 67,341 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000040 | Lee Districtwide (Byron Avenue) Telecommunications | 125,828 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000041 | Hunter Mill Districtwide (Clark Cross) Telecommunications | 23,087 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000044 | Sully Districtwide Parks | 23,837 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |

FY 2014 Carryover Review

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|-----------|--|---------|---|
| PR-000045 | Springfield Districtwide (So Run) Telecommunications | 18,114 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000048 | Sully Districtwide (Cub Run SV) Telecommunications | 17,266 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000049 | Hunter Mill Districtwide (Frying Pan) Telecommunications | 41,857 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications communications leases. |
| PR-000050 | Dranesville Districtwide (Riverbend) Telecommunications | 2,688 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000051 | Hunter Mill Districtwide (Stratton) Telecommunications | 145,217 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000052 | Sully Plantation | 32,527 | Increase necessary to appropriate revenues received in FY 2014 from the Sully Foundation. |
| PR-000054 | Mason District Park | 58,203 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000057 | General Park Improvements | 864,445 | Increase necessary to continue to provide for the renovation, repairs, and investment in program and service enhancements to revenue fund facilities. This project serves as the planned funding source for short-term maintenance projects. In addition, it serves as the funding source for emergency situations where funding cannot be supported through the Revenue and Operating Fund budget. This increase is part of a project reorganization initiative. |
| PR-000058 | Park Revenue Proffers | 774,390 | Increase necessary to appropriate revenues received in FY 2014 from proffers. |
| PR-000062 | Historic Huntley | 7,666 | Increase necessary to appropriate revenues received in FY 2014 from Hill Top Sand and Gravel Company. |
| PR-000063 | Open Space Preservation | 30,154 | Increase necessary to appropriate revenues received in FY 2014 from donated funds for the preservation of open space throughout the County. |
| PR-000073 | Hunter Mill Districtwide (Stuart) Telecommunications | 27,318 | Increase necessary to appropriate revenues received in FY 2014 from telecommunications leases. |
| PR-000098 | Grist Mill Park-Smith Synthetic Turf Field | 208,944 | Increase necessary to appropriate revenues received in FY 2014 from the Fairfax County Park Foundation for the construction of a synthetic turf field in Grist Mill Park. |

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|-----------|---|--------------------|---|
| PR-000099 | Sully Highlands Park | 120,000 | Increase necessary to appropriate revenues received in FY 2014 from the Park Foundation to support improvements at Sully Highlands Park. |
| PR-000100 | Countywide Park Improvements | 149,711 | Increase necessary to appropriate revenues received in FY 2014 from the Park Foundation and the Land and Water Conservation Fund to support the development and construction of park improvements countywide. |
| PR-000101 | Revenue Facilities Capital Sinking Fund | 2,574,782 | Increase necessary to establish a project that will provide support for planned, long-term, life-cycle maintenance of revenue facilities in conjunction with the objectives of the Infrastructure Finance Committee's recommendations. As the Park Authority's revenue facilities age, maintenance and reinvestment is a priority. The current preliminary annual funding amount for maintenance is estimated to be \$4.1 million. Parks staff is currently undergoing a Needs Assessment and Total Cost of Facility Ownership initiative to fine tune these estimates and gather facility condition data to help with the prioritization of the necessary repairs. The total adjustment of \$2,574,782 includes an amount of \$2,572,411 reallocated from the Facilities and Services Reserve and an amount of \$2,371 in interest earnings. |
| | Total | \$4,825,961 | |