

ATTACHMENT A:
ADVERTISEMENT FOR PUBLIC HEARING

**NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION
APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA
FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2014
AND ENDING JUNE 30, 2015**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on Tuesday, July 29, 2014, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2014, and ending June 30, 2015, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on September 9, 2014, at 10:30 a.m. at which time, persons affected may be heard on said resolution.

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

Fairfax County supports the Americans with Disabilities Act by making reasonable accommodations for persons with disabilities. Open captioning will be provided in the Board Auditorium. For sign language interpreters or other accommodations, please call the Clerk's Office, (703) 324-3151, TTY: (703) 324-3903 no later than 48 hours in advance of the public hearing. Assistive listening devices are available at the meeting.

The following summarizes the proposed amendments to the FY 2015 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2014 Carryover Review*, which include these adjustments, were forwarded to the Board of Supervisors on July 28, 2014, and are available for public inspection at all Fairfax County Public Libraries and governmental centers and on-line at <http://www.fairfaxcounty.gov/dmb>.

FY 2015 Current Approved Budget Plan

Total Expenditures - All Funds	\$6,967,595,254
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Proposed Changes:

A. Previously Approved Items

General Fund		\$36,388,406
• Encumbered	\$34,551,246	
• Unencumbered	1,837,160	
 Other Funds		 \$982,184,416
• Capital Construction	\$444,836,642	
• Federal/State Grants	111,210,249	
• All Other Funds	426,137,525	

Attachment A

School Funds		\$462,832,886
• School Operating	\$106,760,410	
• School Construction	328,507,086	
• School Food & Nutrition Services	437,215	
• School Adult & Community Education	481,171	
• School Grants & Self Supporting	22,552,466	
• School Insurance	3,955,897	
• School Health and Flexible Benefits	138,218	
• School Central Procurement	0	
• Educational Employees' Retirement	423	
• School OPEB Trust Fund	0	
 <i>Subtotal Previously Approved Items in Carryover</i>		 <i>\$1,481,405,708</i>
 B. Additional Funding Adjustments		
 General Fund Impact		
• Administrative Items		\$1,048,501
 Other Funds		
• Administrative Items		\$233,198,586
Capital Construction	\$166,986,862	
Federal/State Grants	\$16,641,879	
All Other Funds	49,569,845	
 <i>Subtotal Additional Adjustments</i>		 <i>\$234,247,087</i>
 Total Expenditures in All Funds		 \$8,683,248,049
 <i>Increase from FY 2015 Current Budget Plan</i>		 <i>\$1,715,652,795</i>

The remaining General Fund balance, after the adjustments noted above, is \$11.22 million. The County Executive recommends that this balance be held in reserve for potential FY 2015 revenue reductions or other one-time requirements.

It should be noted that one FY 2014 Carryover Consideration Item has been requested as of July 29, 2014 to consider providing funding for the Fairfax County Public Schools (FCPS) in support of their recent decision on full-day Mondays. The Board of Supervisors will review additional information from the FCPS at a Budget Committee meeting on September 2, 2014 before making final decisions on additional funding for this initiative.

ATTACHMENT B:

**MEMO AND ATTACHMENTS I – VII
TRANSMITTING THE COUNTY'S
FY 2014 CARRYOVER REVIEW
WITH APPROPRIATE RESOLUTIONS**



County of Fairfax, Virginia

MEMORANDUM

DATE: July 29, 2014

TO: BOARD OF SUPERVISORS

FROM: Edward E. Long Jr.
County Executive

SUBJECT: FY 2014 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2014 Carryover Package, including Supplemental Appropriation Resolution AS 15009 and Amendment to the Fiscal Planning Resolution AS 15900. The document includes the following attachments for your information:

- | | |
|----------------|--|
| Attachment I | A General Fund Statement including revenue and expenditures, as well as a summary reflecting expenditures by fund |
| Attachment II | A summary of General Fund receipt variances by category |
| Attachment III | A summary of significant General Fund expenditure variances by agency |
| Attachment IV | An explanation of General Fund Unencumbered Carryover |
| Attachment V | A detailed description of new and unexpended federal/state grants, as well as anticipated revenues associated with those grants that are recommended for appropriation in FY 2015 |
| Attachment VI | A detailed description of significant changes in Other Funds |
| Attachment VII | Supplemental Appropriation Resolution AS 15009 and Fiscal Planning Resolution AS 15900 for FY 2015 providing for the appropriation of outstanding encumbrances and unspent balances for federal/state grants, as well as prior commitments of the Board of Supervisors, such as unspent capital project balances |

As the Board is aware, the Code of Virginia requires that the Board of Supervisors hold a public hearing prior to the adoption of amendments to the current year budget when potential appropriation increases are greater than 1.0 percent of expenditures. In addition, the Code requires that the Board advertise a synopsis of the proposed changes. Since the *FY 2014 Carryover Review* recommends changes to the FY 2015 Adopted Budget Plan over this limit, Board action on the Carryover Review has been scheduled at the same time as the public hearing on September 9, 2014.

FY 2014 End of Year Summary

A brief summary of the General Fund follows, comparing unaudited actual receipts and disbursements as of June 30, 2014 to the final estimates of the *FY 2014 Revised Budget Plan*.

GENERAL FUND STATEMENT AND BALANCE AVAILABLE

(in millions of dollars)

	FY 2014 Revised Budget Plan	FY 2014 Actual	Variance
Beginning Balance, July 1	\$182.81	\$182.81	\$0.00
Receipts and Transfers In	\$3,597.83	\$3,606.11	\$8.28
Total Available	\$3,780.64	\$3,788.92	\$8.28
Direct Expenditures	\$1,354.98	\$1,291.82	(\$63.16)
Transfers Out	\$2,343.99	\$2,343.99	\$0.00
Total Disbursements	\$3,698.96	\$3,635.81	(\$63.16)
Ending Balance, June 30	\$81.68	\$153.11	\$71.43
Managed Reserve	\$73.98	\$73.98	\$0.00
Sequestration Reserve	\$7.70	\$7.70	\$0.00
Balance	\$0.00	\$71.43	\$71.43
FY 2014 Commitments (\$37.12)			
Outstanding Encumbered Obligations			(\$34.55)
Outstanding Unencumbered Commitments			(\$1.84)
Managed Reserve Adjustment			(\$0.73)
Balance after FY 2014 Commitments			\$34.31
FY 2015 Administrative Adjustments (\$23.09)			
Accelerations from FY 2016			(\$10.25)
Investments			(\$14.79)
Other Adjustments, including Revenue Stabilization			\$2.49
Managed Reserve Adjustment			(\$0.54)
Net Balance			\$11.22

NOTE: Carryover is defined as the re-appropriation in FY 2015 of previously approved items such as outstanding encumbered obligations, unencumbered commitments and unexpended FY 2014 capital project and grant balances.

Year-end Summary

FY 2014 General Fund Revenues and Transfers In were \$3.61 billion, an increase of only \$8.28 million or just 0.23 percent, over the FY 2014 Revised Budget Plan estimate. General Fund Revenue growth fluctuated during the year and this increase is the result of small improvements in the fourth quarter of the fiscal year and is primarily the result of increases in Personal Property and Sales Tax receipts. More detail on FY 2014 Revenue Variances may be found in Attachment II.

In addition, County agencies realized expenditure balances as a result of continuing close management of agency spending. Expenditures were below *FY 2014 Revised Budget Plan* projections by \$63.16 million or 1.71 percent. More detailed information on FY 2014 General Fund Expenditure Variances is included in Attachment III. Included in this balance are funds required for both encumbered and unencumbered items. Encumbered carryover includes legally obligated funding for items/services for which final financial processing has not been completed. Unencumbered carryover includes funding for items previously approved by the Board but not purchased based on timing or other issues. Netting out outstanding encumbrances and unencumbered commitments, as well as the required Managed Reserve adjustment, totaling \$37.12 million, the FY 2014 available disbursement balance is \$26.03 million or 0.70 percent of total disbursements.

As a result, the combined revenue and disbursement balance, after funding obligations and Managed Reserve adjustments, is \$34.31 million or less than 1 percent of the total County General Fund budget. This balance is somewhat lower than prior years due to the extremely low revenue balance. To reiterate, General Fund Revenues were only \$8.28 million or 0.23 percent, over the FY 2014 Revised Budget Plan estimate. This margin is very tight and demonstrates how variable the current recovery is and how carefully we must manage budget decisions.

Carryover Actions

Allocation of this balance at this time is used only to address critical needs, previous commitments or to improve the FY 2016 budget outlook. Of the total available balance of \$34.31 million, \$23.09 million is included for required net administrative and managed reserve adjustments and \$11.22 million is recommended to be held in reserve to address other critical one-time requirements. Recommended spending is divided into the three categories of: **Accelerations of Future Year Requirements, County Investments, and Other Necessary Adjustments.** Balances that are available at Carryover and Third Quarter are primarily one-time in nature. As a result, I have identified a number of priorities for use of these one-time funds to meet our needs while minimizing the long-term impact on the budget. Consistent with the multi-year budget presentation, the FY 2016 impact of these recommendations are noted in the detailed administrative adjustments below.

Accelerations of Future Year Requirements improving the FY 2016 Budget Outlook (\$10.25 million)

Once again I have taken advantage of the multi-year budget process to identify items for acceleration from FY 2016 given the one-time balances that are available at Carryover. These expenditures included in the FY 2016 budget plan are one-time and can be appropriately funded with one-time funding available at Carryover which in turn will reduce FY 2016 requirements. Therefore, I have recommended that we fund the final portion of the replacement of voting machines (\$3.50 million), one-time costs associated with the opening of the Public Safety Headquarters (\$5.75 million) and the second of our short-term requirement to make payments to the Federal Government for the Transitional Reinsurance Program (\$1.00 million) which is a part of Health Care Reform. As a result of these accelerations and due to final voting machine costs being \$2.5 million less than the estimate in the FY 2016 budget and the latest estimate for the Transitional Reinsurance Program being \$0.1 million less, providing funding for these costs now will reduce the projected shortfall for FY 2016 by \$12.85 million, from almost \$38 million to approximately \$25 million without impacting the County's recurring budget needs.

County Investments (\$14.79 million)

The County must continue to make investments and take advantage of opportunities even during this challenging fiscal climate. In many cases these investments may be one-time or short-term and therefore are very appropriate for Carryover or Third Quarter balances. Therefore, in the category of investments, the *FY 2014 Carryover Review* includes:

- \$4.01 million for Information Technology projects including the \$3.61 million that the Board directed be funded at Carryover as part of the budget balancing decisions in May and additional support of 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;
- \$3.00 million for completion of the Events Center at the Workhouse Arts Center to stimulate economic activity at the site and provide a venue for large scale functions in this part of the County. The County has committed to the success of this important investment and ensuring the long-term viability of the facility on County owned property. The total cost of the Events Center is estimated at \$5.00 million, with an amount of up to \$2.0 million 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 (Workhouse Arts Foundation) on the operation of these County assets. This funding will be held in a capital project pending further economic development analysis and a presentation to the Board of Supervisors on Economic Development opportunities in the fall of 2014;
- \$2.85 million for the first contribution to the Infrastructure Sinking Reserve Fund to address outstanding capital infrastructure requirements, consistent with the recommendations of the Infrastructure Financing Committee. Based on available balances and the fact that there was a significant reduction in capital renewal funding taken in order to balance the FY 2015 budget, I am recommending we reserve the full 20 percent of available balances after my other recommendations;
- \$2.60 million for the first year of General Fund contributions for the Laurel Hill Adaptive Reuse project as identified in the July 29, 2014 Board Action item. The total cost to the County of not proceeding with this development is estimated to be a total of \$11.4 million over a ten-year period, and;
- \$1.50 million for the second year of County contributions to be used for installing turf on high school rectangular fields with the stipulation that the funding be matched by the Fairfax County Public Schools consistent with recommendations from the County/Schools Turf Field Task Force.

Other Necessary Adjustments and Managed Reserve (\$1.51 million plus a one-time transfer in of \$4.00 million)

Finally, there are a small number of other adjustments that are also necessary at this time. In some cases these adjustments are necessary to appropriate additional resources for existing programs such as the Public Assistance case management and the Supplemental Nutrition Assistance Program, with no net cost to the General Fund. The County requirement for School Health Services associated with the FCPS decision to implement Full Day Mondays of \$0.37 million is included. An increase in the Revenue Stabilization Reserve is required to maintain it at 3 percent of General Fund disbursements. Based on the recommended disbursement changes an increase of \$1.14 million is necessary to fully fund the reserve to the required level. Finally, as the result of careful management of expenditures for the Fairfax-Falls Church Community Services Board this past year, a total of \$4.0 million is available for a one-time transfer back to the General Fund.

Remaining Balance

As a result of administrative adjustments and the associated managed reserve adjustment of \$23.09 million, a Carryover balance of \$11.22 million is available. Consistent with Board Budget Guidelines, this balance is reserved for future one-time needs.

Details of the adjustments included in the *FY 2014 Carryover Review* which have a General Fund impact are noted below in the Administrative Adjustments section of this letter.

FY 2016 Budget Development

The FY 2016 projected budget shortfall was approximately \$38 million when the FY 2015 Budget was adopted. Adjustments included in the *FY 2014 Carryover Review* reduce the projected deficit to less than \$25 million as the result of accelerating funding of one-time items. These changes are positive, however are in the context of revenue growth that continues to fluctuate and expenditure requirements that will continue to challenge our limited resources. I recently outlined a number of steps that the County would take over the next several years to County staff.

I would like to reiterate a number of the points I made in this memorandum as the Board considers actions on the Carryover Review. The economic recovery continues to be fairly sluggish, as our extremely tight FY 2014 revenues attest, both the County and Schools have increasing needs in many services and programs, and most recently the State is experiencing revenue shortfalls. All of these combine to limit flexibility to provide required resources. In addition, both the County and Schools have experienced many consecutive years of slow revenue growth, and program reductions and further cutbacks without significant programmatic impact are unlikely. In moving forward:

- We Must React to the Reductions at the State level in the Short-Term
A State budget has been adopted and a shutdown has been avoided; however, there are significant short term issues posed by the projected revenue deficit at the state. Little information is available about the specifics of any reductions approved to address lower state revenue but clearly these reductions will have some impact on both the County and the School system.
- We Must Budget Within Modest County Revenue Growth
At the current tax rates, General Fund revenues are expected to grow only moderately over the next several years. Investments made in economic development will hopefully shore up some portions of the County economy yet even with this market growth, total County revenue will grow only between 3-4% annually in the near term. Variations will occur from year to year but clearly our current revenue mix will not provide the resources necessary to address all of our spending requirements. As part of our regular budget development process, staff will be working to analyze and evaluate revenue trends to hone our revenue estimates and provide more predictive information on changing revenue trends. We will also be looking at our current fee rates to determine if increases are warranted.
- We Must Continue Important Investments
During the FY 2015 budget process, the County/Schools Infrastructure Financing Committee presented a series of recommendations about the condition and needs of our public buildings and capital improvements. The Committee validated funding requirements for a wide array of neglected infrastructure funding and recommended the establishment of ongoing funding sources, including year-end balances and new annual funding to address the backlog of renovations and repair work in County and School facilities. We are able to make progress with this initiative as part of Carryover with the \$2.85 million contribution noted above. Also as part of the FY 2015 process, the Board of Supervisors endorsed the 5-Year Public Safety Staffing Plan which identified required new resources in our police, fire, and other public safety departments and began the multi-year investment in meeting our stormwater requirements. In addition, the FY 2015 budget commits to a multi-year approach to focus our benefit-related resources on adjusting our current corridor methodology to funding retirement costs to ensure adequate funding of County pension funds.

The Board currently has an Employee Compensation Work Group comprised of Board of Supervisors, staff and employee representatives which is reviewing the compensation pay plans

for our non-public safety staff and will likely be recommending compensation adjustments broader than those currently included in our FY 2016 forecast.

In addition to these identified investment requirements, we will be reviewing opportunities and needs in other areas of our organization such as human services and Information Technology. These investment challenges must be adequately resourced to support the County's ability to continue high quality service provision. The budget preparation, discussion, and evaluation must include options to fund investments supported by the Board and the community. The work of the joint County and School Budget Committee which begins on July 30, 2014 will also inform this process.

- We Must Focus on Strengthening Reserves

In addition to resourcing essential investments in County and School services, programs, infrastructure and staff, the work ahead will also require tackling some fundamentals of sound financial management, specifically the identification and adequacy of reserves, and the use of one-time money included in the FCPS budget. Work over the next several months will focus on analysis of appropriate reserve and replacement fund requirements noted as a necessity during recent meetings with the bond rating agencies.

One way of strengthening reserves is to use one-time funds available at year end to fund increased reserves rather than using that funding to support ongoing requirements. Identifying the \$2.85 million for capital requirements and \$11.22 million for future one-time needs as I have done in this package is also a step in the right direction. Although the FY 2015 Fairfax County General Fund budget does not rely on one-time resources, the FCPS budget still includes a large one-time funding component which will complicate their decisions on FY 2016 budget development. A significant portion of any new funding available to the Schools will need to be used to replace the one-time funding used in the FY 2015 budget to support ongoing requirements. More importantly, the use of one-time funds to support recurring expenses must be curtailed and eliminated.

- We Must Review County and School Services and Programs and Prioritize Any Reductions in County and School Services and Programs.

It has been a number of years since we completed a programmatic review of County costs and resources. A comprehensive Lines of Business review of all County services provides the Board and community with valuable information regarding our services including information on costs, customers, constraints, outcomes, and performance measures. Information and analysis from a programmatic approach to the budget will assist in the prioritization of County services and provide a framework for the development of longer term budgeting decisions. The work of analyzing and evaluating service quality, outcomes, and effectiveness must also engage our residents, customers, and workforce.

As the next budget process begins, staff is working now on refining the FY 2016 plan and revalidating the need for spending increases or new requirements. Given the current projected smaller but still substantial FY 2016 shortfall, it is clear that difficult choices will need to be made. As we discuss and make decisions about investments in County and School services we will need to also discuss what service delivery reductions need to occur since we do not have a sufficient revenue stream to fund them. I look forward to talking to the Board of Supervisors and the School Board in the fall when we review the latest revenue forecast and I can share in more detail anticipated changes to the projected shortfall as well as hear more from the Schools about their projections.

FY 2014 Audit Adjustments

As the Board is aware, the financial audit of FY 2014 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2014 Comprehensive Annual Financial Report (CAFR) and in the audit package that is presented for the Board's approval as part of the *FY 2015 Third Quarter Review*.

Other Funds Adjustments

Attachment VI of the *FY 2014 Carryover Review* details changes in other funds including those which do not have a General Fund impact. This attachment includes a review of the FY 2014 fund expenditure and revenue variances and notes changes in FY 2015 expenditures.

Administrative Adjustments

The *FY 2014 Carryover Review* includes net General Fund administrative adjustments and associated managed reserve adjustments totaling \$23.09 million. These adjustments are divided into three categories: Accelerations Improving the FY 2016 Budget Outlook, Investments, and Other Requirements and include the following:

ACCELERATIONS OF FUTURE YEAR BUDGET REQUIREMENTS - FY 2016

	NON-RECURRING
Fund 10040, Information Technology	FY 2015 General Fund Transfer <u>\$3,500,000</u>
Replacement Voting System	Net Cost \$3,500,000
	FY 2016 General Fund Transfer <u>(\$6,000,000)</u>
	Net Cost (\$6,000,000)

The General Fund transfer to Fund 10040, Information Technology, is increased by \$3,500,000 to fund the remaining costs associated with election equipment replacement. Fairfax County's current voting system, a hybrid system consisting of an optical scan unit combined with two or more accessible direct recording electronic voting machines (DREs), has reached the end of its lifecycle. Under state law changes in 2007, the new system cannot include any new direct record electronic (touchscreen) equipment. As a result, the industry is currently moving towards solutions that have an electronic screen on which a voter makes their choices. Then a "marking device" will produce a paper ballot from the choices made on the electronic screen that will then be fed into an optical scan machine to be counted.

This funding will cover the remaining costs associated with purchasing the voting equipment, implementing the new technology, training/outreach, and maintenance of the system for a period of six years. The equipment will be in place during the non-presidential elections in FY 2015 and FY 2016 which will provide voters with multiple opportunities to use the new equipment prior to the 2016 presidential election (FY 2017). It is important to note that this funding is in addition to funding of \$6,000,000 that was included as part of the *FY 2013 Carryover Review*. As a result, total funding of \$9,500,000 is being provided for the replacement of voting equipment based on final vendor costs, which is less than original estimates of \$10-\$12 million. It should be noted that the FY 2016 multi-year budget plan included a place holder of \$6 million for voting equipment, which will no longer be required if this \$3.5 million in funding is approved as part of the *FY 2014 Carryover Review*.

Attachment B**Fund 30070, Public Safety Construction
Public Safety Headquarters Equipment Support****NON-RECURRING**

FY 2015 General Fund Transfer \$5,750,000
Net Cost **\$5,750,000**

FY 2016 General Fund Transfer (\$5,750,000)
Net Cost **(\$5,750,000)**

The General Fund Transfer to Fund 30070, Public Safety Construction, is increased by \$5,750,000 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 which was constructed in 1967. 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*.

**Fund 60040, Health Benefits Fund
Transitional Reinsurance Program Reserve****NON-RECURRING**

FY 2015 General Fund Transfer \$1,000,000
Net Cost **\$1,000,000**

FY 2016 General Fund Transfer (\$1,100,000)
Net Cost **(\$1,100,000)**

The General Fund transfer to Fund 60040, Health Benefits Fund, is increased by \$1,000,000 to fund a reserve for 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. All health insurance issuers and self-insured group health plans (such as Fairfax County) are required to submit contributions to support reinsurance payments to issuers that cover high-cost individuals in non-grandfathered individual market plans. As part of the *FY 2013 Carryover Review*, \$1.6 million was transferred from the General Fund to the Health Benefits Fund to fund FY 2015 program fees. The fee is projected to decrease to approximately \$1.0 million in FY 2016 and \$0.6 million in FY 2017, for a total three-year estimated impact of \$3.2 million. The General Fund transfer of \$1,000,000 will be held in reserve in Fund 60040 to fund FY 2016 program fees.

INVESTMENTS

	NON-RECURRING	
Fund 10030, Contributory Fund	FY 2015 General Fund Transfer	<u>\$300,000</u>
Fairfax County Convention and Visitors Corporation	Net Cost	\$300,000
	FY 2016 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund transfer to Fund 10030, Contributory Fund, is increased by \$300,000 to provide one-time funding to the Fairfax County Convention and Visitors Corporation (Visit Fairfax), for economic development related activities. 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.

	NON-RECURRING	
Fund 10040, Information Technology	FY 2015 General Fund Transfer	<u>\$4,007,500</u>
Multiple Projects	Net Cost	\$4,007,500
	FY 2016 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund transfer to Fund 10040, Information Technology, is increased by \$4,007,500 to support various IT requirements. Of this amount, \$3,607,500 is included to fund various projects in the Department of Family Services, Police Department, and Land Development Services. Funding of \$2,107,500 is included to fund three projects (Document Management and Imaging-Office for Children, Children, Youth and Families-Imaging and Workflow, and Child Welfare Integration System) in the Department of Family Services; \$1,000,000 is included to 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; and \$500,000 is included to support the implementation of an Electronic Plan Submission and Review project in Land Development Services.

It is important to note that these projects were originally funding as part of the FY 2015 Advertised Budget Plan but were included as reductions in the Board-approved FY 2015 Adopted Budget Plan based on the assumption that each agency could generate sufficient savings in FY 2014 to fund the FY 2015 portion of project costs. Each agency was able to generate sufficient savings and, as a result, the cost of these projects is fully offset by savings in FY 2014. Future year project costs will be considered as part of the annual IT Project Review that is conducted as part of the annual budget process.

In addition, an amount of \$600,000 is included to fund software application costs and end-user hardware requirements necessary to address multiple IT business requirements within the Office of the Commonwealth's Attorney (OCA). The agency's current software product is obsolete and does not meet their business needs. The agency has an extremely challenging workload, serving a total of over 5,700 defendants per year with a current authorized staff size of 40 (including 32 prosecutors and eight support staff). Consistent with the Public Safety Staffing Plan review that occurred last year to identify requirements to meet workload trends, staff from OCA and the Department of Information Technology (DIT) are reviewing software applications from multiple vendors to determine which solution best fits the organization's needs. Of the total funding amount, \$400,000 is supported by an additional General Fund

Attachment B

transfer with the remaining \$200,000 reallocated from an existing project in Fund 10040 that no longer requires the funding.

		RECURRING
Fund 30010, General Construction and Contributions	FY 2015 General Fund Transfer	<u>\$535,000</u>
	Environmental Initiatives	Net Cost \$535,000
	FY 2016 General Fund Transfer	<u>\$535,000</u>
	Net Cost	\$535,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$535,000 to support the Environmental Initiatives program. During their deliberations on the FY 2015 Adopted Budget Plan, the Board of Supervisors eliminated the FY 2015 funding for all environmental initiatives. This reduction was used to help offset other FY 2015 requirements. The Board asked that restoration of this funding be considered as part of the *FY 2014 Carryover Review*.

An 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.

An amount of \$245,000 will be used for lighting retrofits and upgrades at Fairfax County Park Authority facilities for energy efficiency and conservation, and for Energy Education and Outreach initiatives. 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. In addition, the Energy Education and Outreach Program is intended to increase the awareness of Fairfax County residents and businesses regarding their energy consumption and to encourage them to reduce consumption.

Lastly, an 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.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2015 General Fund Transfer	<u>\$3,000,000</u>
	Events Center	Net Cost \$3,000,000
	FY 2016 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$3,000,000 to support potential renovations for the 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 Event Center is at the heart of the educational, visual and performing arts campus run by the Workhouse Arts Foundation (WAF).

The County is interested in the possibility of bringing this Events Center on-line as a means of preserving a key County asset and encouraging additional visitors and economic activity at the Workhouse Arts Center. The County has engaged professional consultants to study the feasibility of constructing and operating the Event Center, as well as exploring other renovation opportunities at the campus. The expenditure of these funds will only occur if, as a result of the study, the County Executive recommends that the construction of the Event Center and/or renovation of other site assets is economically viable and prudent. Board action will be required to release the funds.

In accordance with County proffers, the completion of the Event Center is expected to also entail additional transportation costs associated with the extension of an existing campus roadway connecting Ox Road and the Lorton Road (soon to be renamed Workhouse Road). The FY 2015 transfer only represents building construction costs. Future transportation costs will be required and will be prioritized for funding from Commercial and Industrial tax funds. 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 a capital project pending further economic development analysis and a presentation to the Board of Supervisors on Economic Development opportunities in the fall of 2014.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2015 General Fund Transfer	<u>\$2,600,000</u>
	Laurel Hill Adaptive Reuse Project	Net Cost \$2,600,000
		FY 2016 General Fund Transfer <u>\$650,000</u>
		Net Cost \$650,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$2,600,000 to support Fairfax County's FY 2015 General Fund contribution associated with the first phase of the Laurel Hill Adaptive Reuse project. 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, \$2,400,000 in County contributions will be supported by a number of additional funding sources, including Transportation, Wastewater, and Stormwater funds, resulting 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.

On July 11, 2002, Fairfax County acquired approximately 2,323 acres of land from the federal government. The development of the Laurel Hill property is governed by *inter alia* covenants requiring the County to adaptively reuse certain prison structures as part of any County development of the Laurel Hill Adaptive Reuse Area. In 2007, the County recognized the need to partner with an expert in historic preservation and adaptive reuse to develop a plan for this unique site. Pursuant to a solicitation under the provisions of the Public-Private Education Facilities and Infrastructure Act of 2002, the Alexander Company, Inc., a Madison, Wisconsin developer with extensive experience in historic preservation and adaptive reuse, was selected as the preferred developer. Subsequently, the Laurel Hill Adaptive Reuse Area Master Plan was adopted by the Board of Supervisors on May 11, 2010. The Reuse area once developed will include mixed-use residential, retail and recreational space as well as the rehabilitation and refurbishment of many of the existing historic structures associated with the old Lorton Correctional Complex.

Attachment B

In 2012, the Board approved a Comprehensive Plan amendment that reflected the recommendations of the Master Plan. The first phase is scheduled to commence in October 2014. Future funding in the amount of \$7,765,000 will be required including \$1,875,000 from the General Fund and \$5,890,000 from Transportation, Stormwater and Wastewater funds. The cost to the County of not proceeding with this development is estimated to be a total of \$11.4 million over a ten-year period.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2015 General Fund Transfer	<u>\$1,500,000</u>
	Joint County/School Turf Field Program	Net Cost \$1,500,000
	FY 2016 General Fund Transfer	<u>\$250,000</u>
	Net Cost	\$250,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,500,000 to support the second phase of the Joint County School initiative to develop new synthetic turf fields throughout the County. This funding will be held in reserve pending the identification by Fairfax County Public Schools (FCPS) of a matching amount in FY 2015.

This recommendation is based on the findings of the Synthetic Turf Field Task Force in its July 2013 report at which time it was estimated that \$12.0 million would be required to fund synthetic turf fields at the 8 remaining high schools in the County that did not currently have turf fields. The first phase of funding was included at the *FY 2013 Carryover Review* with the County and FCPS each contributing \$1.5 million. As a result of the funding last year and the application of proffer funding and funding raised by the community, it is anticipated that three of the 8 schools will be completed by the end of summer 2014. Approximately \$1.5 million in proffer funding specifically for Mt. Vernon and West Potomac High Schools will also be appropriated at Carryover to accommodate construction this summer, minimizing the allocation of County and FCPS funding required for these schools.

The initial plan included several community funding options designed to reduce the total amount required 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 number of proffer funding, primarily in the Lee and Mt Vernon districts, have been identified to further reduce the contributions requested from the County and FCPS. As a result, the current estimate is that the total necessary to complete the funding plan is now less than \$6.5 million. Given the \$3.0 million included last year, and assuming the \$3.0 million anticipated 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 original planned.

		NON-RECURRING
Fund 30020, Infrastructure Replacement and Upgrades Fund	FY 2015 General Fund Transfer	<u>\$2,850,000</u>
	Infrastructure Sinking Reserve Fund	Net Cost \$2,850,000
	FY 2016 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund Transfer to Fund 30020, Infrastructure Replacement and Upgrades Fund, is increased by \$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 an Infrastructure Sinking Reserve 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.

Based on the County’s balance after funding critical requirements, an amount of \$2,850,000 represents 20 percent and is set aside in a separate Infrastructure Sinking Reserve Fund. This funding will be available for prioritized critical infrastructure replacement and upgrades. Staff will develop a plan for the use of these sinking funds over the next several months.

OTHER REQUIREMENTS

	RECURRING
Agency 67, Department of Family Services	FY 2015 Revenue \$648,842
Agency 89, Fringe Benefits	FY 2015 Expenditure \$456,288
Public Assistance Eligibility Workers	FY 2015 Expenditure <u>\$192,554</u>
	Net Cost \$0
	FY 2016 Revenue \$648,842
	FY 2016 Expenditure \$456,288
	FY 2016 Expenditure <u>\$192,554</u>
	Net Cost \$0

Funding of \$648,842 is required to appropriate additional FY 2015 revenue from the state to support 8/8.0 FTE positions that were approved by the Board of Supervisors as part of the *FY 2014 Third Quarter Review*. These positions will address the 9,000 FAMIS cases that were transferred to the County from the state, effective March 1, 2014. Eligibility for the FAMIS program was previously determined by a state contractor; however, with the implementation of the Patient Protection and Affordability Care Act (PPACA), eligibility will now be determined by each locality. The state has provided additional funding to address the new caseloads. It should be noted that an increase of \$192,554 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

Public assistance caseloads have increased more than 74 percent since FY 2008. Additionally, implementation of the PPACA has increased the amount of time each application takes to process. The application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. The issue is compounded by an ever increasing backlog of applications that have been received, but staff has not yet been able to process. In accordance with federal and state policy, the County is required to determine eligibility and deliver benefits within a certain timeframe and is not currently meeting these timeframes. It is hoped that the department can continue to utilize benefits-eligible positions to address the backlog but additional merit positions may be needed if the average monthly on-going public assistance caseload does not level off.

Attachment B

		NON-RECURRING	
Agency 67, Department of Family Services		FY 2015 Revenue	\$19,435
		FY 2015 Expenditure	<u>\$19,435</u>
	Supplemental Nutrition Assistance Program – Employment & Training	Net Cost	\$0
		FY 2016 Revenue	\$0
		FY 2016 Expenditure	<u>\$0</u>
		Net Cost	\$0

Funding of \$19,435 is required to appropriate additional FY 2015 state revenue for the Supplemental Nutrition Assistance Program – Employment and Training (SNAPET). Virginia SNAPET is a multi-component employment and training program for food stamp recipients who do not receive public cash assistance to gain employment and become self-sufficient. This expenditure is fully offset by an increase in state funding with no net impact to the General Fund.

		NON-RECURRING	
Agency 67, Department of Family Services		FY 2015 Revenue	\$10,000
		FY 2015 Expenditure	<u>\$10,000</u>
	John Hudson Summer Intern Program	Net Cost	\$0
		FY 2016 Revenue	\$0
		FY 2016 Expenditure	<u>\$0</u>
		Net Cost	\$0

Funding of \$10,000 is required to appropriate FY 2015 state revenue for the John Hudson Internship Program. The overall objective of the program is to address unemployment and underemployment of people with disabilities in the Fairfax area by providing work experience and training opportunities which will enhance participants' competitiveness in the job market. This expenditure is fully offset by an increase in state funding with no net impact to the General Fund.

		RECURRING	
Agency 71, Health Department		FY 2015 Revenue	\$0
		FY 2015 Expenditure	<u>\$370,224</u>
	Impact of Full Day Mondays on School Health Aides	Net Cost	\$370,224
		FY 2016 Revenue	\$0
		FY 2016 Expenditure	<u>\$370,224</u>
		Net Cost	\$370,224

An increase of \$370,224 is required to support the implementation of full-day Mondays at Fairfax County elementary schools beginning in September 2014. The Fairfax County School Board voted in June 2014 to eliminate the early release Mondays in all elementary schools. School Health Aides provide health services to students in 139 Fairfax County elementary schools. Services include care of the sick and injured, administration of authorized medications, monitoring of compliance with immunization requirements and communication with parents and health professionals if further care and treatment is needed. In addition, contract Registered Nurses provide one-on-one care for medically fragile students who require continuous nursing assistance while they attend school. With the change implemented by the Fairfax County School Board, School Health Aides and Registered Nurses will be required to work additional hours on Monday. This funding adjustment is necessary to support the increased hours.

Staff has also reviewed the impact to the School-Age Child Care (SACC) program in the Department of Family Services. In addition to the elimination of the early release Monday, the Fairfax County School Board also increased the number of teacher planning and staff development days and added four 2-hour

Attachment B

early release days. SACC is open on all of these days. Therefore, the savings that will be generated from the elimination of early release Monday will be partially offset by the additional costs associated with operating SACC for the additional teacher planning/staff development days and 2-hour early release days (pending final Fairfax County School Board approval of the 2014-2015 school calendar on July 24, 2014). However, it is still anticipated that staff will overall work 1.5 hours less each week. The staffing schedule changes will be implemented through natural attrition as positions become vacant and corresponding budget adjustments will be made as part of future annual budget processes.

		NON-RECURRING
Fund 10010, Revenue Stabilization Fund	FY 2015 General Fund Transfer	<u>\$1,143,243</u>
Maintaining Reserve of 3.0 percent of General Fund Disbursements	Net Cost	\$1,143,243
	FY 2016 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

Funding of \$1,143,243 is transferred from the General Fund to Fund 10010, Revenue Stabilization Fund, to maintain the reserve at 3.0 percent of General Fund disbursements. On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund is based on a balance of 3.0 percent of General Fund disbursements. Based on the projected earnings on the balance in the fund and depending on the average yield for the portfolio, it is anticipated that each year the fund will remain fully funded by retaining its interest earnings as General Fund disbursements grow. However, based on the *FY 2015 Revised Budget Plan* disbursement level as well as the projected low interest earnings for FY 2015, a transfer from the General Fund is required to maintain the 3.0 percent of disbursements fully funded target level.

		NON-RECURRING
Fund 40040, Fairfax-Falls Church Community Services Board	FY 2015 Transfer to General Fund	<u>\$4,000,000</u>
Personnel Services Savings	Net Cost	(\$4,000,000)
	FY 2016 Transfer to General Fund	<u>\$0</u>
	Net Cost	\$0

A Transfer Out to the General Fund of \$4,000,000 from Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included in FY 2015 due to a higher than anticipated number of position vacancies and corresponding savings in compensation and fringe benefits during FY 2014. The CSB had an average of 123 vacant positions each month, a rate of 12.6 percent, compared to the approximately 90 vacant positions or 9.2 percent rate necessary to remain within appropriations. As a result, one-time savings in the amount of \$4 million will be returned back to the General Fund in FY 2015. The \$1.0 million unreserved balance remaining in the CSB is sufficient to address unforeseen issues in the coming year.

Consideration Items

At this time the only consideration item that has been received is for the Board of Supervisors to consider providing funding the Fairfax County Public Schools (FCPS) in support of the recent decision on Full-Day Mondays. It should be noted that County funding increases for Clinic Room Aides and School Health Nurses supporting this decision are included in the *FY 2014 Carryover Review*. The Board of Supervisors will review additional information from the FCPS at a Budget Committee meeting on September 2, 2014 before making final decisions on additional funding for this initiative. As part of the Schools Carryover Review, funding from FY 2014 balances was identified for the FY 2015 cost of the Full Day Monday decision. After all Carryover actions, FCPS has a balance of \$22.8 million, compared to the County balance of \$11.2 million.

FY 2014 Carryover Review

Additional Adjustments in Other Funds

Total FY 2015 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$1.215 billion over the FY 2015 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$31.50 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2015 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$462.83 million, excluding debt service, over the FY 2015 Adopted Budget Plan. Details of School Board actions are available in Attachment C.

Summary of Recommended Actions

In summary, I am recommending that the Board take the following actions:

Approve Supplemental Appropriation Resolution AS 15009 as well as Fiscal Planning Resolution AS 15900 to provide expenditure authorization for FY 2014 Carryover encumbrances, unexpended balances, administrative adjustments and the associated adjustments to the Managed Reserve, including the following:

- Board appropriation of \$34.55 million in General Fund encumbrances related to Direct Expenditures from FY 2014 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered Board commitments totaling \$1.84 million as detailed in Attachment IV.
- Board appropriation of General Fund Board and administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$228.25 million, or an increase of \$127.85 million, as detailed in Attachment V.
- Board appropriation of remaining Other Funds Carryover. Details are available in Attachment I, Carryover Expenditures by Fund; in Attachment VI, Other Funds Detail; and in Attachment C, Fairfax County School Board's FY 2014 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

ATTACHMENT I:
SCHEDULES

FY 2014 CARRYOVER FUND STATEMENT

	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$182,807,766	\$182,807,766	\$0	\$81,677,126	\$81,677,126	\$0	\$0	\$0	\$153,109,546	\$71,432,420
Revenue										
Real Property Taxes	\$2,216,599,964	\$2,215,448,438	(\$1,151,526)	\$2,353,636,574	\$2,353,636,574	\$0	\$0	\$0	\$2,353,636,574	\$0
Personal Property Taxes ¹	354,308,292	358,289,270	3,980,978	362,992,495	362,992,495	0	0	0	362,992,495	0
General Other Local Taxes	514,082,518	514,266,470	183,952	497,075,274	497,075,274	0	0	0	497,075,274	0
Permit, Fees & Regulatory Licenses	38,688,569	39,351,756	663,187	39,438,395	39,438,395	0	0	0	39,438,395	0
Fines & Forfeitures	14,217,784	14,073,583	(144,201)	14,235,071	14,235,071	0	0	0	14,235,071	0
Revenue from Use of Money and Property	14,963,799	15,205,062	241,263	14,221,937	14,221,937	0	0	0	14,221,937	0
Charges for Services	74,509,001	71,310,215	(3,198,786)	77,379,473	77,379,473	0	0	0	77,379,473	0
Revenue from the Commonwealth ¹	305,233,268	303,736,387	(1,496,881)	306,785,768	306,785,768	0	0	170,145	306,955,913	170,145
Revenue from the Federal Government	26,327,725	32,703,176	6,375,451	27,473,750	27,473,750	0	0	498,132	27,971,882	498,132
Recovered Costs/Other Revenue	15,030,165	17,852,508	2,822,343	15,324,755	15,324,755	0	0	10,000	15,334,755	10,000
Total Revenue	\$3,573,961,085	\$3,582,236,865	\$8,275,780	\$3,708,563,492	\$3,708,563,492	\$0	\$0	\$678,277	\$3,709,241,769	\$678,277
Transfers In										
Fund 20000 Consolidated Debt Service	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 40000 County Transit Systems	4,000,000	4,000,000	0	0	0	0	0	0	0	0
Fund 40030 Cable Communications	4,145,665	4,145,665	0	3,148,516	3,148,516	0	0	0	3,148,516	0
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	0	0	0	0	0	4,000,000	4,000,000	4,000,000
Fund 40080 Integrated Pest Management	138,000	138,000	0	138,000	138,000	0	0	0	138,000	0
Fund 40100 Stormwater Services	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	1,000,000	0
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	0	535,000	535,000	0	0	0	535,000	0
Fund 40150 Refuse Disposal	535,000	535,000	0	535,000	535,000	0	0	0	535,000	0
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	0	42,000	42,000	0	0	0	42,000	0
Fund 40170 I-95 Refuse Disposal	175,000	175,000	0	175,000	175,000	0	0	0	175,000	0
Fund 60010 Department of Vehicle Services	1,224,931	1,224,931	0	0	0	0	0	0	0	0
Fund 60030 Technology Infrastructure Services	1,500,000	1,500,000	0	0	0	0	0	0	0	0
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	0	1,800,000	1,800,000	0	0	0	1,800,000	0
Fund 80000 Park Revenue	775,000	775,000	0	775,000	775,000	0	0	0	775,000	0
Total Transfers In	\$23,870,596	\$23,870,596	\$0	\$8,148,516	\$8,148,516	\$0	\$0	\$4,000,000	\$12,148,516	\$4,000,000
Total Available	\$3,780,639,447	\$3,788,915,227	\$8,275,780	\$3,798,389,134	\$3,798,389,134	\$0	\$0	\$4,678,277	\$3,874,499,831	\$76,110,697
Direct Expenditures										
Personnel Services	\$719,258,192	\$712,590,507	(\$6,667,685)	\$752,065,675	\$752,065,675	\$0	\$0	\$804,832	\$752,870,507	\$804,832
Operating Expenses	377,639,431	332,101,180	(45,538,251)	343,701,293	343,695,341	33,245,273	1,790,575	51,115	378,782,304	35,086,963
Recovered Costs	(43,167,678)	(41,297,375)	1,870,303	(44,526,628)	(44,526,628)	0	0	0	(44,526,628)	0
Capital Equipment	3,193,468	1,615,894	(1,577,574)	135,017	140,969	1,305,973	46,585	0	1,493,527	1,352,558
Fringe Benefits	298,051,727	286,808,294	(11,243,433)	314,009,976	314,009,976	0	0	192,554	314,202,530	192,554
Total Direct Expenditures	\$1,354,975,140	\$1,291,818,500	(\$63,156,640)	\$1,365,385,333	\$1,365,385,333	\$34,551,246	\$1,837,160	\$1,048,501	\$1,402,822,240	\$37,436,907
Transfers Out										
Fund S10000 School Operating	\$1,716,988,731	\$1,716,988,731	\$0	\$1,768,498,393	\$1,768,498,393	\$0	\$0	\$0	\$1,768,498,393	\$0
Fund 10010 Revenue Stabilization	2,769,177	2,769,177	0	1,031,348	1,031,348	0	0	1,143,243	2,174,591	1,143,243
Fund 10020 Community Funding Pool	9,867,755	9,867,755	0	10,611,143	10,611,143	0	0	0	10,611,143	0
Fund 10030 Contributory Fund	14,370,975	14,370,975	0	14,720,884	14,720,884	0	0	300,000	15,020,884	300,000
Fund 10040 Information Technology	9,763,280	9,763,280	0	3,743,760	3,743,760	0	0	7,507,500	11,251,260	7,507,500
Fund 20000 County Debt Service	118,797,992	118,797,992	0	133,742,157	133,742,157	0	0	0	133,742,157	0
Fund 20001 School Debt Service	172,367,649	172,367,649	0	177,141,176	177,141,176	0	0	0	177,141,176	0
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	11,298,296	11,298,296	0	0	0	11,298,296	0
Fund 30010 General Construction and Contributions	22,136,497	22,136,497	0	18,183,981	18,183,981	0	0	7,635,000	25,818,981	7,635,000
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	5,000,000	0	2,700,000	2,700,000	0	0	2,850,000	5,550,000	2,850,000
Fund 30050 Transportation Improvements	200,000	200,000	0	0	0	0	0	0	0	0

FY 2014 CARRYOVER FUND STATEMENT

	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
Transfers Out (Cont.)										
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	300,000	300,000	0	0	0	300,000	0
Fund 30070 Public Safety Construction	0	0	0	0	0	0	0	5,750,000	5,750,000	5,750,000
Fund 40000 County Transit Systems	34,547,739	34,547,739	0	34,547,739	34,547,739	0	0	0	34,547,739	0
Fund 40040 Fairfax-Falls Church Community Services Board	110,081,034	110,081,034	0	113,316,215	113,316,215	0	0	0	113,316,215	0
Fund 40090 E-911	17,279,271	17,279,271	0	0	0	0	0	0	0	0
Fund 40330 Elderly Housing Programs	1,864,271	1,864,271	0	1,869,683	1,869,683	0	0	0	1,869,683	0
Fund 50000 Federal/State Grants	5,459,853	5,459,853	0	5,208,464	5,208,464	0	0	0	5,208,464	0
Fund 60000 County Insurance	58,693,414	58,693,414	0	23,240,005	23,240,005	0	0	0	23,240,005	0
Fund 60020 Document Services Division	2,407,383	2,407,383	0	2,398,233	2,398,233	0	0	0	2,398,233	0
Fund 60040 Health Benefits	1,600,000	1,600,000	0	0	0	0	0	1,000,000	1,000,000	1,000,000
Fund 73030 OPEB Trust	28,000,000	28,000,000	0	28,000,000	28,000,000	0	0	0	28,000,000	0
Fund 83000 Alcohol Safety Action Program	193,864	193,864	0	427,165	427,165	0	0	0	427,165	0
Total Transfers Out	\$2,343,987,181	\$2,343,987,181	\$0	\$2,350,978,642	\$2,350,978,642	\$0	\$0	\$26,185,743	\$2,377,164,385	\$26,185,743
Total Disbursements	\$3,698,962,321	\$3,635,805,681	(\$63,156,640)	\$3,716,363,975	\$3,716,363,975	\$34,551,246	\$1,837,160	\$27,234,244	\$3,779,986,625	\$63,622,650
Total Ending Balance	\$81,677,126	\$153,109,546	\$71,432,420	\$82,025,159	\$82,025,159	(\$34,551,246)	(\$1,837,160)	(\$22,555,967)	\$94,513,206	\$12,488,047
Less:										
Managed Reserve	\$73,979,246	\$73,979,246	\$0	\$74,327,279	\$74,327,279	\$691,025	\$36,743	\$544,685	\$75,599,732	\$1,272,453
Reserve for State/Federal Reductions and Federal Sequestration Cuts ²	7,697,880	7,697,880	0	7,697,880	7,697,880				7,697,880	0
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements ³								11,215,594	11,215,594	11,215,594
Total Available	\$0	\$71,432,420	\$71,432,420	\$0	\$0	(\$35,242,271)	(\$1,873,903)	(\$34,316,246)	\$0	\$0

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

² As part of the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,866 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the FY 2013 Carryover Review, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

³ As part of the FY 2014 Carryover Review, \$11,215,594 has been set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements.

FY 2014 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services										
01 Board of Supervisors	\$5,224,936	\$4,662,121	(\$562,815)	\$5,276,204	\$5,276,204	\$0	\$1,703	\$0	\$5,277,907	\$1,703
02 Office of the County Executive	6,580,974	5,880,094	(700,880)	6,679,037	6,679,037	2,310	25,634	0	6,706,981	27,944
04 Department of Cable and Consumer Services	984,943	875,121	(109,822)	972,263	972,263	0	0	0	972,263	0
06 Department of Finance	9,035,310	7,640,312	(1,394,998)	8,378,627	8,378,627	533,432	19,667	0	8,931,726	553,099
11 Department of Human Resources	7,568,287	6,883,387	(684,900)	7,324,354	7,324,354	116,218	0	0	7,440,572	116,218
12 Department of Purchasing and Supply Management	4,673,546	4,442,882	(230,664)	4,619,780	4,619,780	65,000	15,379	0	4,700,159	80,379
13 Office of Public Affairs	1,349,398	1,230,260	(119,138)	1,292,658	1,292,658	59,679	0	0	1,352,337	59,679
15 Office of Elections	3,737,406	3,537,776	(199,630)	3,966,101	3,966,101	136,838	0	0	4,102,939	136,838
17 Office of the County Attorney	7,648,129	6,312,069	(1,336,060)	6,504,728	6,504,728	1,325,864	0	0	7,830,592	1,325,864
20 Department of Management and Budget	4,487,702	4,285,557	(202,145)	4,555,631	4,555,631	40,650	21,289	0	4,617,570	61,939
37 Office of the Financial and Program Auditor	354,020	238,267	(115,753)	357,874	357,874	0	0	0	357,874	0
41 Civil Service Commission	411,349	389,818	(21,531)	415,978	415,978	0	0	0	415,978	0
57 Department of Tax Administration	23,260,562	22,816,026	(444,536)	23,032,017	23,032,017	299,914	84,709	0	23,416,640	384,623
70 Department of Information Technology	34,241,181	30,710,117	(3,531,064)	31,484,233	31,484,233	3,459,612	50,000	0	34,993,845	3,509,612
Total Legislative-Executive Functions / Central Services	\$109,557,743	\$99,903,807	(\$9,653,936)	\$104,859,485	\$104,859,485	\$6,039,517	\$218,381	\$0	\$111,117,383	\$6,257,898
Judicial Administration										
80 Circuit Court and Records	\$10,640,203	\$10,526,463	(\$113,740)	\$10,655,801	\$10,655,801	\$80,071	\$0	\$0	\$10,735,872	\$80,071
82 Office of the Commonwealth's Attorney	2,833,791	2,750,206	(83,585)	3,529,700	3,529,700	4,279	0	0	3,533,979	4,279
85 General District Court	2,239,528	2,087,470	(152,058)	2,236,531	2,236,531	116,548	6,233	0	2,359,312	122,781
91 Office of the Sheriff	18,706,665	19,029,729	323,064	18,211,539	18,211,539	593,632	0	0	18,805,171	593,632
Total Judicial Administration	\$34,420,187	\$34,393,868	(\$26,319)	\$34,633,571	\$34,633,571	\$794,530	\$6,233	\$0	\$35,434,334	\$800,763
Public Safety										
04 Department of Cable and Consumer Services	\$672,678	\$744,126	\$71,448	\$676,427	\$676,427	\$0	\$0	\$0	\$676,427	\$0
31 Land Development Services	8,317,736	9,683,852	1,366,116	9,603,503	9,603,503	23,619	0	0	9,627,122	23,619
81 Juvenile and Domestic Relations District Court	21,437,003	20,636,623	(800,380)	21,540,589	21,540,589	667,115	0	0	22,207,704	667,115
90 Police Department	181,116,503	171,795,597	(9,320,906)	179,489,751	179,489,751	6,367,230	125,000	0	185,981,981	6,492,230
91 Office of the Sheriff	45,713,739	42,467,058	(3,246,681)	45,522,583	45,522,583	1,005,886	75,000	0	46,603,469	1,080,886
92 Fire and Rescue Department	179,594,363	174,769,554	(4,824,809)	182,788,975	182,788,975	4,542,668	125,000	0	187,456,643	4,667,668
93 Office of Emergency Management	2,337,837	1,627,581	(710,256)	1,851,442	1,851,442	653,654	0	0	2,505,096	653,654
97 Department of Code Compliance	4,059,715	4,033,569	(26,146)	4,086,871	4,086,871	3,764	0	0	4,090,635	3,764
Total Public Safety	\$443,249,574	\$425,757,960	(\$17,491,614)	\$445,560,141	\$445,560,141	\$13,263,936	\$325,000	\$0	\$459,149,077	\$13,588,936
Public Works										
08 Facilities Management Department	\$53,819,249	\$51,903,173	(\$1,916,076)	\$54,213,238	\$54,213,238	\$1,218,326	\$60,149	\$0	\$55,491,713	\$1,278,475
25 Business Planning and Support	775,544	755,411	(20,133)	975,287	975,287	0	5,478	0	980,765	5,478
26 Office of Capital Facilities	13,044,382	12,843,761	(200,621)	13,195,451	13,195,451	196,717	0	0	13,392,168	196,717
87 Unclassified Administrative Expenses (Public Works)	4,584,768	4,404,904	(179,864)	3,481,562	3,481,562	152,149	0	0	3,633,711	152,149
Total Public Works	\$72,223,943	\$69,907,249	(\$2,316,694)	\$71,865,538	\$71,865,538	\$1,567,192	\$65,627	\$0	\$73,498,357	\$1,632,819
Health and Welfare										
67 Department of Family Services	\$186,086,251	\$179,525,974	(\$6,560,277)	\$189,757,064	\$189,757,064	\$3,840,629	\$418,054	\$485,723	\$194,501,470	\$4,744,406
68 Department of Administration for Human Services	11,967,604	11,772,166	(195,438)	12,618,395	12,618,395	39,208	25,000	0	12,682,603	64,208
71 Health Department	55,628,681	51,779,265	(3,849,416)	53,259,254	53,259,254	2,730,622	511,585	370,224	56,871,685	3,612,431
73 Office to Prevent and End Homelessness	12,332,988	11,359,749	(973,239)	12,290,884	12,290,884	850,984	0	0	13,141,868	850,984
79 Department of Neighborhood and Community Services	26,955,788	25,973,254	(982,534)	27,856,108	27,856,108	868,768	50,000	0	28,774,876	918,768
Total Health and Welfare	\$292,971,312	\$280,410,408	(\$12,560,904)	\$295,781,705	\$295,781,705	\$8,330,211	\$1,004,639	\$855,947	\$305,972,502	\$10,190,797
Parks and Libraries										
51 Fairfax County Park Authority	\$23,306,950	\$23,036,747	(\$270,203)	\$23,524,286	\$23,524,286	\$178,784	\$25,000	\$0	\$23,728,070	\$203,784
52 Fairfax County Public Library	28,816,475	26,463,386	(2,353,089)	27,828,497	27,828,497	1,979,987	106,432	0	29,914,916	2,086,419
Total Parks and Libraries	\$52,123,425	\$49,500,133	(\$2,623,292)	\$51,352,783	\$51,352,783	\$2,158,771	\$131,432	\$0	\$53,642,986	\$2,290,203

FY 2014 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
Community Development										
16 Economic Development Authority	\$7,288,083	\$7,288,075	(\$8)	\$7,335,923	\$7,335,923	\$0	\$0	\$0	\$7,335,923	\$0
31 Land Development Services	14,423,325	11,840,624	(2,582,701)	13,133,536	13,133,536	338,650	85,848	0	13,558,034	424,498
35 Department of Planning and Zoning	10,696,977	10,000,096	(696,881)	10,387,092	10,387,092	512,984	0	0	10,900,076	512,984
36 Planning Commission	712,841	701,298	(11,543)	690,133	690,133	0	0	0	690,133	0
38 Department of Housing and Community Development	6,299,628	5,561,417	(738,211)	6,407,012	6,407,012	66,209	0	0	6,473,221	66,209
39 Office of Human Rights and Equity Programs	1,521,267	1,326,420	(194,847)	1,538,270	1,538,270	0	0	0	1,538,270	0
40 Department of Transportation	8,871,475	7,513,844	(1,357,631)	7,642,318	7,642,318	1,147,586	0	0	8,789,904	1,147,586
Total Community Development	\$49,813,596	\$44,231,774	(\$5,581,822)	\$47,134,284	\$47,134,284	\$2,065,429	\$85,848	\$0	\$49,285,561	\$2,151,277
Nondepartmental										
87 Unclassified Administrative Expenses (Nondepartmental)	\$499,979	\$86,923	(\$413,056)	(\$1,200,000)	(\$1,200,000)	\$9,894	\$0	\$0	(\$1,190,106)	\$9,894
89 Employee Benefits	300,115,381	287,626,378	(12,489,003)	315,397,826	315,397,826	321,766	0	192,554	315,912,146	514,320
Total Nondepartmental	\$300,615,360	\$287,713,301	(\$12,902,059)	\$314,197,826	\$314,197,826	\$331,660	\$0	\$192,554	\$314,722,040	\$524,214
Total General Fund Direct Expenditures	\$1,354,975,140	\$1,291,818,500	(\$63,156,640)	\$1,365,385,333	\$1,365,385,333	\$34,551,246	\$1,837,160	\$1,048,501	\$1,402,822,240	\$37,436,907

FY 2014 CARRYOVER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$1,354,975,140	\$1,291,818,500	(\$63,156,640)	\$1,365,385,333	\$1,365,385,333	\$34,551,246	\$1,837,160	\$1,048,501	\$1,402,822,240	\$37,436,907
10020 Consolidated Community Funding Pool	9,890,626	9,890,626	0	10,611,143	10,611,143	0	0	0	10,611,143	0
10030 Contributory Fund	14,444,756	14,361,741	(83,015)	14,744,665	14,744,665	0	50,000	300,000	15,094,665	350,000
10040 Information Technology	46,237,581	14,455,271	(31,782,310)	6,752,000	6,752,000	31,782,310	0	8,368,456	46,922,766	40,170,766
Total General Fund Group	\$1,425,548,103	\$1,330,526,138	(\$95,021,965)	\$1,397,493,141	\$1,397,493,141	\$66,333,556	\$1,887,160	\$9,736,957	\$1,475,450,814	\$77,957,673
Debt Service Funds										
20000 Consolidated Debt Service	\$302,976,161	\$295,655,952	(\$7,320,209)	\$316,009,005	\$316,009,005	\$1,567,995	\$0	\$11,217,093	\$328,794,093	\$12,785,088
Capital Project Funds										
30000 Metro Operations and Construction	\$35,754,211	\$35,754,211	\$0	\$36,156,089	\$36,156,089	\$0	\$0	\$0	\$36,156,089	\$0
30010 General Construction and Contributions	106,421,903	35,466,700	(70,955,203)	23,183,981	23,183,981	70,955,203	0	12,526,321	106,665,505	83,481,524
30020 Infrastructure Replacement and Upgrades	36,765,631	14,293,288	(22,472,343)	2,700,000	2,700,000	22,472,343	0	88,452	25,260,795	22,560,795
30030 Library Construction	39,110,840	1,373,701	(37,737,139)	0	0	37,737,139	0	0	37,737,139	37,737,139
30040 Contributed Roadway Improvement	36,440,718	1,703,050	(34,737,668)	0	0	34,737,668	0	1,075,684	35,813,352	35,813,352
30050 Transportation Improvements	81,078,426	19,103,351	(61,975,075)	0	0	61,975,075	0	3,762,500	65,757,575	65,757,575
30060 Pedestrian Walkway Improvements	4,355,802	835,185	(3,520,617)	300,000	300,000	3,520,617	0	(99,749)	3,720,668	3,420,668
30070 Public Safety Construction	128,873,089	30,327,307	(98,545,782)	0	0	98,545,782	0	145,037,200	243,582,982	243,582,982
30080 Commercial Revitalization Program	2,620,849	415,375	(2,205,474)	0	0	2,205,474	0	200,000	2,405,474	2,405,474
30090 Pro Rata Share Drainage Construction	6,853,333	4,076,265	(2,777,068)	0	0	2,777,068	0	2,156,918	4,933,986	4,933,986
30300 The Penny for Affordable Housing	39,903,273	14,572,947	(25,330,326)	16,478,400	16,478,400	25,330,326	0	542,936	42,351,662	25,873,262
30310 Housing Assistance Program	6,831,016	132,489	(6,698,527)	0	0	6,698,527	0	0	6,698,527	6,698,527
30400 Park Authority Bond Construction	96,498,999	18,617,579	(77,881,420)	0	0	77,881,420	0	1,676,600	79,558,020	79,558,020
S31000 Public School Construction	657,799,799	209,347,231	(448,452,568)	162,724,928	162,724,928	328,507,086	0	0	491,232,014	328,507,086
Total Capital Project Funds	\$1,279,307,889	\$386,018,679	(\$893,289,210)	\$241,543,398	\$241,543,398	\$773,343,728	\$0	\$166,986,862	\$1,181,873,988	\$940,330,590
Special Revenue Funds										
40000 County Transit Systems	\$116,238,764	\$91,483,107	(\$24,755,657)	\$98,258,672	\$98,258,672	\$15,119,717	\$0	\$0	\$113,378,389	15,119,717
40010 County and Regional Transportation Projects	218,111,434	14,392,921	(203,718,513)	71,333,234	71,333,234	201,777,220	0	7,259,544	280,369,998	209,036,764
40030 Cable Communications	18,766,083	9,531,493	(9,234,590)	9,868,019	9,868,019	2,806,903	6,378,670	0	19,053,592	9,185,573
40040 Fairfax-Falls Church Community Services Board	152,778,856	141,400,652	(11,378,004)	152,151,047	152,151,047	4,834,134	1,300,000	0	158,285,181	6,134,134
40050 Reston Community Center	9,205,765	7,777,247	(1,428,518)	8,633,945	8,633,945	561,227	0	(91,018)	9,104,154	470,209
40060 McLean Community Center	6,604,342	6,052,582	(551,760)	6,246,462	6,246,462	333,766	47,500	(26,663)	6,599,065	352,603
40070 Burgundy Village Community Center	116,291	41,077	(75,214)	45,231	45,231	56,594	0	0	101,825	56,594
40080 Integrated Pest Management Program	3,216,855	1,935,873	(1,280,982)	3,128,092	3,128,092	136,774	0	0	3,264,866	136,774
40090 E-911	42,765,433	39,846,675	(2,918,758)	44,795,769	44,795,769	2,554,960	0	(60,274)	47,290,455	2,494,686
40100 Stormwater Services	101,500,017	47,817,053	(53,682,964)	48,185,000	48,185,000	53,028,257	0	577,933	101,791,190	53,606,190
40110 Dulles Rail Phase I Transportation Improvement District	17,446,663	17,347,663	(99,000)	17,454,463	17,454,463	0	0	0	17,454,463	0
40120 Dulles Rail Phase II Transportation Improvement District	500,000	0	(500,000)	500,000	500,000	0	0	0	500,000	0
40130 Leaf Collection	2,308,182	1,911,023	(397,159)	2,187,182	2,187,182	0	0	0	2,187,182	0
40140 Refuse Collection and Recycling Operations	26,294,964	21,292,563	(5,002,401)	21,513,371	21,513,371	2,606,239	0	0	24,119,610	2,606,239
40150 Refuse Disposal	53,997,391	46,399,928	(7,597,463)	53,016,159	53,016,159	2,702,787	0	(3,000,000)	52,718,946	(297,213)
40160 Energy Resource Recovery (ERR) Facility	21,462,801	17,382,328	(4,080,473)	21,515,539	21,515,539	24,072	0	0	21,539,611	24,072
40170 I-95 Refuse Disposal	16,947,473	7,878,956	(9,068,517)	9,280,702	9,280,702	7,984,828	0	390,279	17,855,809	8,375,107
40300 Housing Trust	6,305,955	1,146,726	(5,159,229)	639,972	639,972	5,159,229	0	385,190	6,184,391	5,544,419
40330 Elderly Housing Programs	4,373,279	2,841,472	(1,531,807)	3,346,787	3,346,787	83,623	0	600,000	4,030,410	683,823
40360 Homeowner and Business Loan Programs	10,041,467	2,545,942	(7,495,525)	2,230,085	2,230,085	6,932,071	0	(4,587,561)	4,574,595	2,344,510
50000 Federal/State Grants	252,771,108	94,328,552	(158,442,556)	100,394,265	100,394,265	111,210,249	0	16,641,879	228,246,393	127,852,128
50800 Community Development Block Grant	9,306,212	4,610,979	(4,495,233)	4,750,027	4,750,027	4,495,233	0	1,233,072	10,458,332	5,708,305

FY 2014 CARRYOVER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50810 HOME Investment Partnerships Grant	4,918,486	2,325,700	(2,592,786)	1,417,514	1,417,514	2,592,785	0	461,361	4,471,660	3,054,146
S10000 Public School Operating	2,511,294,640	2,400,993,396	(110,301,244)	2,441,529,288	2,441,529,288	106,760,410	0	0	2,548,269,698	106,760,410
S40000 Public School Food and Nutrition Services	92,623,343	77,982,085	(14,641,258)	91,401,235	91,401,235	437,215	0	0	91,838,450	437,215
S43000 Public School Adult and Community Education	9,753,809	9,354,415	(399,394)	9,696,824	9,696,824	481,171	0	0	10,177,995	481,171
S50000 Public School Grants & Self Supporting Programs	94,488,161	68,710,506	(25,777,655)	64,954,989	64,954,989	22,552,466	0	0	87,507,455	22,552,466
Total Special Revenue Funds	\$3,804,137,574	\$3,137,530,894	(\$666,606,680)	\$3,288,473,873	\$3,288,473,873	\$555,231,930	\$7,726,170	\$19,761,742	\$3,871,193,715	\$582,719,842
TOTAL GOVERNMENTAL FUNDS	\$6,811,969,727	\$5,149,731,663	(\$1,662,238,064)	\$5,243,519,417	\$5,243,519,417	\$1,396,477,209	\$9,613,330	\$207,702,654	\$6,857,312,610	\$1,613,793,193
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$25,529,032	\$22,645,296	(\$2,883,736)	\$24,250,735	\$24,250,735	\$0	\$1,635,950	\$0	\$25,886,685	\$1,635,950
60010 Department of Vehicle Services	99,481,927	89,161,000	(10,320,927)	83,748,429	83,748,429	9,257,132	1,150,000	1,000,000	95,155,561	11,407,132
60020 Document Services	6,435,679	5,252,750	(1,182,929)	6,006,463	6,006,463	135,922	0	0	6,142,385	135,922
60030 Technology Infrastructure Services	36,510,055	31,249,634	(5,260,421)	36,988,697	36,988,697	2,817,699	1,375,000	0	41,181,396	4,192,699
60040 Health Benefits	167,912,089	154,440,281	(13,471,808)	166,187,368	166,187,368	0	0	14,320,807	180,508,175	14,320,807
S60000 Public School Insurance	26,714,737	14,211,216	(12,503,521)	23,369,886	23,369,886	3,955,897	0	0	27,325,783	3,955,897
S62000 Public School Health and Flexible Benefits	383,418,024	339,026,196	(44,391,828)	418,370,805	418,370,805	138,218	0	0	418,509,023	138,218
S63000 Public School Central Procurement	6,500,000	4,425,705	(2,074,295)	6,500,000	6,500,000	0	0	0	6,500,000	0
Total Internal Service Funds	\$752,501,543	\$660,412,078	(\$92,089,465)	\$765,422,383	\$765,422,383	\$16,304,868	\$4,160,950	\$15,320,807	\$801,209,008	\$35,786,625
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$96,713,643	\$90,083,737	(\$6,629,906)	\$97,923,134	\$97,923,134	\$170,133	\$0	\$0	\$98,093,267	\$170,133
69020 Sewer Bond Parity Debt Service	21,957,307	21,112,064	(845,243)	21,909,094	21,909,094	0	0	(1,462,713)	20,446,381	(1,462,713)
69040 Sewer Bond Subordinate Debt Service	28,419,768	26,057,605	(2,362,163)	26,512,823	26,512,823	0	0	(379,353)	26,133,270	(379,353)
69300 Sewer Construction Improvements	106,308,236	83,077,824	(23,230,412)	83,693,176	83,693,176	23,230,612	0	13,000,000	119,923,788	36,230,612
69310 Sewer Bond Construction	68,378,015	36,933,562	(31,444,453)	0	0	31,444,453	0	65,692	31,510,145	31,510,145
Total Enterprise Funds	\$321,776,969	\$257,264,592	(\$64,512,377)	\$230,038,027	\$230,038,027	\$54,845,198	\$0	\$11,223,626	\$296,106,851	\$66,068,824
TOTAL PROPRIETARY FUNDS	\$1,074,278,512	\$917,676,670	(\$156,601,842)	\$995,460,410	\$995,460,410	\$71,150,066	\$4,160,950	\$26,544,433	\$1,097,315,859	\$101,855,449
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$10,714,332	\$9,960,991	(\$753,341)	\$10,707,629	\$10,707,629	\$0	\$3,730	\$0	\$10,711,359	\$3,730
70040 Mosaic District Community Development Authority	2,214,585	2,214,585	0	3,882,012	3,882,012	0	0	0	3,882,012	0
Total Agency Funds	\$12,928,917	\$12,175,576	(\$753,341)	\$14,589,641	\$14,589,641	\$0	\$3,730	\$0	\$14,593,371	\$3,730
Trust Funds										
73000 Employees' Retirement Trust	\$272,570,852	\$253,524,066	(\$19,046,786)	\$299,361,705	\$299,361,705	\$0	\$0	\$0	\$299,361,705	\$0
73010 Uniformed Employees Retirement Trust	93,247,915	84,674,466	(8,573,429)	102,295,421	102,295,421	0	0	0	102,295,421	0
73020 Police Retirement Trust	69,721,045	65,040,392	(4,680,653)	72,812,151	72,812,151	0	0	0	72,812,151	0
73030 OPEB Trust	16,835,190	8,022,127	(8,813,063)	9,176,040	9,176,040	0	0	0	9,176,040	0
S71000 Educational Employees' Retirement	192,834,829	182,593,168	(10,241,661)	203,081,017	203,081,017	423	0	0	203,081,440	423
S71100 Public School OPEB Trust	25,948,372	15,574,243	(10,374,129)	27,299,452	27,299,452	0	0	0	27,299,452	0
Total Trust Funds	\$671,158,203	\$609,428,472	(\$61,729,731)	\$714,025,786	\$714,025,786	\$423	\$0	\$0	\$714,026,209	\$423
TOTAL FIDUCIARY FUNDS	\$684,087,120	\$621,604,048	(\$62,483,072)	\$728,615,427	\$728,615,427	\$423	\$3,730	\$0	\$728,619,580	\$4,153
TOTAL APPROPRIATED FUNDS	\$8,570,335,359	\$6,689,012,381	(\$1,881,322,978)	\$6,967,595,254	\$6,967,595,254	\$1,467,627,698	\$13,778,010	\$234,247,087	\$8,683,248,049	\$1,715,652,795
Less: Internal Service Funds ¹	(\$752,501,543)	(\$660,412,078)	\$92,089,465	(\$765,422,383)	(\$765,422,383)	(\$16,304,868)	(\$4,160,950)	(\$15,320,807)	(\$801,209,008)	(\$35,786,625)
NET EXPENDITURES	\$7,817,833,816	\$6,028,600,303	(\$1,789,233,513)	\$6,202,172,871	\$6,202,172,871	\$1,451,322,830	\$9,617,060	\$218,926,280	\$7,882,039,041	\$1,679,866,170

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

FY 2014 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2014 Estimate	FY 2014 Actual	Increase/ (Decrease)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2015 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$1,881,803	\$1,654,550	(\$227,253)	\$2,005,479	\$2,005,479	\$1,145	\$0	\$0	\$2,006,624	\$1,145
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$59,846	\$33,744	(\$26,102)	\$18,799	\$18,799	\$26,102	\$0	\$0	\$44,901	\$26,102
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$3,683,127	\$2,630,079	(\$1,053,048)	\$2,954,375	\$2,954,375	\$96,821	\$0	\$0	\$3,051,196	\$96,821
81020 Non-County Appropriated Rehabilitation Loan	1,000	0	(1,000)	1,000	1,000	0	0	0	1,000	0
81030 FCRHA Revolving Development	863,237	161,386	(701,851)	0	0	701,851	0	0	701,851	701,851
81050 FCRHA Private Financing	2,429,827	236,162	(2,193,665)	25,775	25,775	2,193,666	0	(1,780)	2,217,661	2,191,886
81060 FCRHA Internal Service	3,644,064	3,297,305	(346,759)	4,129,169	4,129,169	165,145	0	0	4,294,314	165,145
81100 Fairfax County Rental Program	5,147,911	4,579,380	(568,531)	4,643,585	4,643,585	135,864	0	0	4,779,449	135,864
81200 Housing Partnerships	3,704,222	2,098,580	(1,605,642)	2,303,376	2,303,376	192,780	0	0	2,496,156	192,780
81500 Housing Grants	549,740	240,894	(308,846)	0	0	308,846	0	69,000	377,846	377,846
Total Other Housing Funds	\$20,023,128	\$13,243,786	(\$6,779,342)	\$14,057,280	\$14,057,280	\$3,794,973	\$0	\$67,220	\$17,919,473	\$3,862,193
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$59,116,736	\$56,775,715	(\$2,341,021)	\$55,380,916	\$55,380,916	\$19,836	\$0	\$3,703,212	\$59,103,964	\$3,723,048
81520 Public Housing Projects Under Management	10,829,252	9,864,489	(964,763)	10,096,122	10,096,122	366,255	0	0	10,462,377	366,255
81530 Public Housing Projects Under Modernization	3,249,495	1,557,942	(1,691,553)	0	0	1,691,552	0	0	1,691,552	1,691,552
Total Annual Contribution Contract	\$73,195,483	\$68,198,146	(\$4,997,337)	\$65,477,038	\$65,477,038	\$2,077,643	\$0	\$3,703,212	\$71,257,893	\$5,780,855
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$93,218,611	\$81,441,932	(\$11,776,679)	\$79,534,318	\$79,534,318	\$5,872,616	\$0	\$3,770,432	\$89,177,366	\$9,643,048
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue	\$41,787,831	\$41,388,451	(\$399,380)	\$43,410,674	\$43,410,674	\$0	\$0	\$0	\$43,410,674	\$0
Capital Projects Funds										
80300 Park Capital Improvement	\$24,131,021	\$7,131,048	(\$16,999,973)	\$0	\$0	\$16,999,973	\$0	\$4,825,961	\$21,825,934	\$21,825,934
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$65,918,852	\$48,519,499	(\$17,399,353)	\$43,410,674	\$43,410,674	\$16,999,973	\$0	\$4,825,961	\$65,236,608	\$21,825,934
TOTAL NON-APPROPRIATED FUNDS	\$161,079,112	\$131,649,725	(\$29,429,387)	\$124,969,270	\$124,969,270	\$22,899,836	\$0	\$8,596,393	\$156,465,499	\$31,486,229

ATTACHMENT II:
SUMMARY OF GENERAL FUND RECEIPTS

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

Category	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Actual	Change from the FY 2014 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes	\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,215,448,438	(\$1,151,526)	(0.05%)
Personal Property Taxes	564,947,212	547,381,366	565,622,236	569,603,214	3,980,978	0.70%
Other Local Taxes	530,960,414	526,607,627	514,082,518	514,266,470	183,952	0.04%
Permits, Fees and Regulatory Licenses	38,201,352	36,870,254	38,688,569	39,351,756	663,187	1.71%
Fines and Forfeitures	14,131,523	14,863,219	14,217,784	14,073,583	(144,201)	(1.01%)
Revenue from Use of Money/Property	17,511,082	16,936,422	14,963,799	15,205,062	241,263	1.61%
Charges for Services	72,674,073	72,690,493	74,509,001	71,310,215	(3,198,786)	(4.29%)
Revenue from the Commonwealth and Federal Governments ¹	120,964,781	121,280,813	120,247,049	125,125,619	4,878,570	4.06%
Recovered Costs/ Other Revenue	15,297,940	14,935,437	15,030,165	17,852,508	2,822,343	18.78%
Total Revenue	\$3,498,095,077	\$3,559,547,647	\$3,573,961,085	\$3,582,236,865	\$8,275,780	0.23%
Transfers In	6,770,457	23,870,596	23,870,596	23,870,596	-	0.00%
Total Receipts	\$3,504,865,534	\$3,583,418,243	\$3,597,831,681	\$3,606,107,461	\$8,275,780	0.23%

¹ The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

General Fund Revenues and Transfers In for FY 2014 are \$3,606,170,461, an increase of \$8,275,780, or 0.23 percent, over the *FY 2014 Revised Budget Plan* estimate. This increase is the result of increases in Personal Property Tax receipts, Revenue from the Commonwealth and the Federal Government, and Recovered Costs, partially offset by decreases in Real Estate Taxes and Charges for Services. The extremely small variance between estimated and actual revenue collections leaves little flexibility in the event that a large revenue category experiences a significant unanticipated decline late in the fiscal year. FY 2014 General Fund revenues grew at a modest 2.4 percent compared to the 3.5 percent growth rate experienced in FY 2013. Except for the Real Estate Tax receipts, which grew 4.3 percent in FY 2014, most other revenue categories were flat or declined compared to FY 2013.

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2015 revenue estimates. Staff is closely monitoring economic conditions to determine the impact on various revenue sources. Preliminary FY 2015 estimates indicate that revenues are down approximately \$4.5 million from the *FY 2015 Adopted Budget Plan* due primarily to lower projected Recordation Taxes and Clerk Fees. It is anticipated that this decrease will be partially offset by an increase of \$2.8 million in funds expected to be received in FY 2015 that are the result of a joint police undercover operation with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The impact of economic conditions on FY 2015 revenues will be more apparent during the fall 2014 revenue review after several months of actual FY 2015 collections have been received. Any necessary FY 2015 revenue adjustments will be made as part of the fall review or during the *FY 2015 Third Quarter Review*.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

REAL PROPERTY TAXES

REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,215,448,438	(\$1,151,526)	(0.1%)

Total Real Estate Taxes in FY 2014 are \$2,215,448,438, a decrease of \$1,151,526, or 0.1 percent, from the *FY 2014 Revised Budget Plan*. FY 2014 Current Real Estate Taxes are \$2,207,971,561, representing an increase of \$332,612 over the *FY 2014 Revised Budget Plan*. This net increase is due to variances in exonerations and supplemental assessments, and a higher than projected collection rate. The budget estimate included a 99.65 percent collection rate and the actual FY 2014 collection rate is 99.71 percent. The revenue increase of \$1.3 million associated with the increase in the collection rate was partially offset by higher than projected exonerations, which decreased revenues by \$0.4 million, and lower than projected supplemental assessments, which decreased revenues by \$0.6 million.

FY 2014 Delinquent Real Estate Taxes are \$7,476,877, a decrease of \$1,484,138, or 16.6 percent, from the *FY 2014 Revised Budget Plan* estimate. Collections were lower than anticipated primarily due to a large refund processed late in the fiscal year.

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$564,947,212	\$547,381,366	\$565,622,236	\$569,603,214	\$3,980,978	0.7%

Total Personal Property Taxes in FY 2014 are \$569,603,214, an increase of \$3,980,978, or 0.7 percent, over the *FY 2014 Revised Budget Plan*. FY 2014 collections for Current Personal Property Taxes are \$556,545,617, an increase of \$1,183,973, or 0.2 percent, over the *FY 2014 Revised Budget Plan* estimate. The increase is primarily due to higher than expected vehicle levy and omitted assessments, partially offset by higher exonerations. Of the total FY 2014 Current Personal Property Tax revenue, \$211.3 million is the portion reimbursed by the Commonwealth of Virginia under the Personal Property Tax Relief Act (PPTRA). A collection rate of 97.15 percent was achieved in FY 2014 on the taxpayer's portion of Personal Property levy.

FY 2014 Delinquent Personal Property Taxes are \$13,057,597, an increase of \$2,797,005, or 27.3 percent, over the *FY 2014 Revised Budget Plan* estimate, due to significant collection and enforcement activity by the Department of Tax Administration.

OTHER LOCAL TAXES

Actual FY 2014 collections for Other Local Taxes are \$514,266,470, a net increase of \$183,952, over the *FY 2014 Revised Budget Plan* estimate of \$514,082,518. This increase is primarily due to increases in Sales Tax collections, Bank Franchise Fees and Utilities Taxes, partially offset with decreases in Business, Professional and Occupational License (BPOL) Taxes, Recordation and Deed of Conveyance Taxes, Communications Sales and Use Taxes and the Transient Occupancy Tax.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

LOCAL SALES TAX

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$166,893,847	\$171,377,177	\$163,622,176	\$165,459,545	\$1,837,369	1.1%

Actual FY 2014 Sales Tax receipts are \$165,459,545, an increase of \$1,837,369, or 1.1 percent, over the *FY 2014 Revised Budget Plan* estimate. The increase is primarily due to stronger than projected collections during the final three months of FY 2014. At the time that the FY 2014 estimate was set, collections through March were down 1.5 percent and March receipts for retail purchases made in January were down 4.1 percent due to severe winter weather. Because of continued inclement weather in February and March, Sales Tax receipts were projected to be down 2.0 percent for the year. However, Sales Tax receipts during the last three months of FY 2014 were up 1.3 percent. Total FY 2014 Sales Tax receipts were down 0.9 percent from FY 2013, the first decline in four years. In addition to the severe winter weather, Sales Tax receipts during FY 2014 were impacted by federal sequestration and refunds for prior year's receipts totaling \$2.0 million.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX - CURRENT

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$156,170,308	\$160,698,900	\$152,687,577	\$151,965,995	(\$721,582)	(0.5%)

Actual FY 2014 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$151,965,995, a decrease of \$721,582, or 0.5 percent, from the *FY 2014 Revised Budget Plan* estimate. The budget estimate represented a 2.2 percent decrease from FY 2013 receipts and was based on an econometric model that uses calendar year sales tax and employment as predictors. Businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior year's gross receipts. Actual FY 2014 receipts decreased 2.7 percent from the FY 2013 level. The combined Consultant and Business Service Occupations categories, which represent 44 percent of total BPOL receipts, decreased 7.1 percent from the FY 2013 level. The Retail category, which represents 19 percent of total BPOL receipts, rose 1.7 percent in FY 2014. Professional and Specialized Occupations, which include attorneys and doctors, represent over 11 percent of total BPOL and decreased 1.6 percent in FY 2014.

BANK FRANCHISE TAX

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$16,954,511	\$15,153,475	\$16,253,475	\$16,705,890	\$452,415	2.8%

Actual FY 2014 Bank Franchise Tax revenue is \$16,705,890, an increase of \$452,415, or 2.8 percent, over the *FY 2014 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a difficult category to project. During the *FY 2014 Third Quarter Review*, the estimate for the Bank Franchise Tax was increased \$1.1 million based on initial filings, reflecting a decrease of 4.1 percent from FY 2013. Receipts decreased a more modest 1.5 percent for the year.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

RECORDATION AND DEED OF CONVEYANCE TAXES

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$33,655,517	\$28,968,635	\$27,113,162	\$25,105,000	(\$2,008,162)	(7.4%)

Actual FY 2014 Recordation and Deed of Conveyance Tax revenue is \$25,105,000, a decrease of \$2,008,162, or 7.4 percent, from the *FY 2014 Revised Budget Plan*. The revenue estimate was reduced a net \$0.5 million during the fall 2013 revenue review and another \$1.4 million during the *FY 2014 Third Quarter Review* based on lower mortgage refinancing activity due to higher mortgage interest rates. The estimate reflected a 19.4 percent decline from FY 2013. Home sales and mortgage refinancing were lower than expected and FY 2014 revenues decreased 25.4 percent from the FY 2013 level.

COMMUNICATIONS SALES AND USE TAX

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$47,933,955	\$48,526,451	\$46,802,582	\$45,911,914	(\$890,668)	(1.9%)

Actual FY 2014 revenue from the Communications Sales and Use Tax is \$45,911,914, a decrease of \$890,668, or 1.9 percent, from the *FY 2014 Revised Budget Plan*. Based on collection trends, the budget estimate was reduced \$1.7 million during the fall 2013 revenue review, reflecting a 2.4 percent decline from FY 2013. FY 2014 Communications Sales Tax collections fell more than expected and receipts are down 4.2 percent compared to FY 2013.

TRANSIENT OCCUPANCY TAX

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$18,990,201	\$20,768,589	\$18,026,269	\$17,693,605	(\$332,664)	(1.8%)

Actual FY 2014 Transient Occupancy Tax receipts are \$17,693,605, a decrease of \$332,664, or 1.8 percent, from the *FY 2014 Revised Budget Plan*. Based on early collection trends, the budget estimate was decreased \$2.7 million during the fall 2013 revenue review and represented a 5.1 percent decrease from FY 2013 receipts. Transient Occupancy Tax collections fell more than anticipated and total FY 2014 receipts are down 6.8 percent compared to FY 2013. The decline in FY 2014 is likely due in part to federal sequestration as a result of lower federal and federal contractors' business travel, which put downward pressure on hotel occupancy and room rates.

REVENUE FROM THE USE OF MONEY AND PROPERTY

Actual FY 2014 revenue from the Use of Money and Property is \$15,205,062, an increase of \$241,263, or 1.6 percent, over the *FY 2014 Revised Budget Plan* estimate of \$14,963,799, and is primarily due to an increase in Interest on Investments.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

INVESTMENT INTEREST

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$13,297,996	\$12,585,530	\$10,631,656	\$10,775,592	\$143,936	1.4%

Actual FY 2014 Interest on Investments is \$10,775,592, an increase of \$143,936, or 1.4 percent, over the *FY 2014 Revised Budget Plan* estimate. Annual revenue in this category is based on a combination of factors including the average portfolio size, average yield, and the percent of interest earnings attributable to the General Fund in FY 2014. The actual FY 2014 average portfolio of \$2,718.2 million earned a yield of 0.45 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio was 72.5 percent compared to an estimated 72.1 percent.

PERMITS, FEES AND REGULATORY LICENSES

PERMITS, FEES AND REGULATORY LICENSES

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$38,201,352	\$36,870,254	\$38,688,569	\$39,351,756	\$663,187	1.7%

Actual FY 2014 revenue from Permits, Fees and Regulatory Licenses is \$39,351,756, an increase of \$663,187, or 1.7 percent, over the *FY 2014 Revised Budget Plan*. This increase is primarily due to higher than projected receipts for Building and Inspection Fees.

Actual FY 2014 revenue from Building and Inspection Fees was \$28.9 million, \$0.7 million more than estimated. The budget estimate was raised \$1.4 million during the fall 2013 revenue review to the same level achieved in FY 2013 based on an upward trend in permitting activity. Issuance of building permits continued stronger than expected during the latter part of the year and FY 2014 revenues increased 2.4 percent over the FY 2013 level.

CHARGES FOR SERVICES

CHARGES FOR SERVICES

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$72,674,073	\$72,690,493	\$74,509,001	\$71,310,215	(\$3,198,786)	(4.3%)

Actual FY 2014 revenue from Charges for Services is \$71,310,215, a decrease of \$3,198,786, or 4.3 percent, from the *FY 2014 Revised Budget Plan* estimate. This decrease is primarily due to lower than projected Clerk Fees, Police Reimbursement fees and School Age Child Care (SACC) fees. Clerk Fees in FY 2014 are \$4.6 million, a decrease of \$1.4 million from the *FY 2014 Revised Budget Plan* estimate. Clerk Fees, which are paid when documents are filed with the Circuit Court, decreased due to lower than anticipated home sales and mortgage refinancing activity. FY 2014 revenues decreased 24.7 percent from the FY 2013 level. Police Reimbursement fees in FY 2014 are \$1.5 million, a decrease of \$0.9 million from the *FY 2014 Revised Budget Plan* estimate. Major construction projects, which the County was reimbursed for in the previous fiscal year, were completed and FY 2014 receipts declined 37.9 percent from the FY 2013 level. In

FY 2014 Carryover Review

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

addition, SACC fees were \$0.7 million lower than the *FY 2014 Revised Budget Plan* estimate. The reduction is due to an accounting change regarding the reimbursement from the state for subsidized child care participants in the SACC program. The funds for these services are now being reflected in Revenue from the Commonwealth not Charges for Services. State reimbursement for SACC was \$1.0 million in FY 2014. Combined, SACC revenue increased 4.4 percent in FY 2014, while the budget estimate reflected an increase of 3.6 percent.

RECOVERED COSTS/OTHER REVENUE

RECOVERED COSTS / OTHER REVENUE

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$15,297,940	\$14,935,437	\$15,030,165	\$17,852,508	\$2,822,343	18.8%

Actual FY 2014 revenue from Recovered Costs and Other Revenue is \$17,852,508, an increase of \$2,822,343, or 18.8 percent, over the *FY 2014 Revised Budget Plan*. This increase is primarily due to unanticipated one-time revenues of \$1.8 million associated with insurance reimbursement for expenditures related to Tropical Storm Lee. In addition, revenue from procurement contract rebates was \$0.4 million higher than estimated.

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT¹

FY 2013 Actual	FY 2014 Adopted	FY 2014 Revised	FY 2014 Actual	Increase/ (Decrease)	Percent Change
\$120,964,781	\$121,280,813	\$120,247,049	\$125,125,619	\$4,878,570	4.1%

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

Actual FY 2014 Revenue from the Commonwealth and Federal Government is \$125,125,619, a net increase of \$4,878,570, or 4.1 percent, over the *FY 2014 Revised Budget Plan*. An increase of \$2.0 million is due to Virginia Department of Social Services revenue associated with reimbursable expenditures for public assistance programs, while \$1.0 million is associated with the shift of SACC fees from the Charges for Services category to the Revenue from the Commonwealth category mentioned above. In addition, an increase of \$1.0 million is associated with state reimbursement for services provided by the County's Health Department and the Juvenile and Domestic Relations District Court.

ATTACHMENT III:

**SUMMARY OF SIGNIFICANT GENERAL FUND
EXPENDITURE VARIANCES**

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2014 was \$63.16 million. Of this amount, \$34.55 million represents outstanding encumbrances required to be carried forward and \$1.84 million is for unencumbered but previously budgeted items required to be carried forward into FY 2014 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors

\$562,815

The agency balance of \$562,815 is 10.8 percent of the FY 2014 approved funding level. Of this amount, \$1,703 is included as unencumbered carryover in the Clerk of the Board's Office as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$561,112 reflects savings of \$546,321 in Personnel Services due primarily to higher than anticipated position vacancies and \$14,791 in Operating Expenses due primarily to savings in printing and binding costs, office supplies and training.

District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2014 Revised Budget Plan	FY 2014 Actual Expenditures	Balance
Chairman's Office	\$499,912	\$437,467	\$62,445
Braddock	449,204	428,194	21,010
Hunter Mill	449,204	412,210	36,994
Dranesville	449,204	384,297	64,907
Lee	449,204	434,620	14,584
Mason	449,204	423,992	25,212
Mt. Vernon	449,204	429,773	19,431
Providence	449,204	316,882	132,322
Springfield	449,204	429,623	19,581
Sully	449,204	430,117	19,087
Subtotal	\$4,542,748	\$4,127,175	\$415,573
Clerk to the Board	682,188	534,946	147,242
Total	\$5,224,936	\$4,662,121	\$562,815

Agency 02, Office of the County Executive

\$700,880

The agency balance of \$700,880 is 10.7 percent of the FY 2014 approved funding level. Of this amount, \$2,310 is included as encumbered carryover in FY 2015 and an additional \$25,634 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$672,936 is due to savings of \$345,222 in the Office of Community Revitalization, \$171,808 in the Office of Internal Audit, \$154,689 in Administration of County Policy and \$1,217 in the Office of Public Private Partnerships and is attributable to savings of \$566,148 in Personnel Services due to position vacancies and savings of \$106,788 in Operating Expenses primarily due to lower than anticipated costs associated with management and professional training, office supplies and printing and binding.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 06, Department of Finance

\$1,394,998

The agency balance of \$1,394,998 is 15.4 percent of the FY 2014 approved funding level. Of this amount, \$533,432 is included as encumbered carryover in FY 2015 and an additional \$19,667 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$841,899 is attributable to savings of \$194,636 in Personnel Services due to position vacancy savings and net audit cost savings of \$647,263.

Agency 08, Facilities Management Department

\$1,916,076

The agency balance of \$1,916,076 is 3.6 percent of the FY 2014 approved funding level. Of this amount, \$1,218,326 is included as encumbered carryover in FY 2015, and an additional \$60,149 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$637,601 is attributable to savings of \$9,420 in Personnel Services due to position vacancies, \$32,548 in Operating Expenses, \$594,388 in Recovered Costs due to actual billings, and \$1,245 in Capital Equipment.

Agency 11, Department of Human Resources

\$684,900

The agency balance of \$684,900 is 9.0 percent of the FY 2014 approved funding level. Of this amount, \$116,218 is included as encumbered carryover in FY 2015. The remaining balance of \$568,682 is attributable to savings of \$128,829 in Personnel Services due to the management of position vacancies and \$439,853 in Operating Expenses primarily due to lower than anticipated costs associated with contracted services as a result of the determination that the market study of all benchmark classes could be conducted more efficiently with internal staff.

Agency 17, Office of the County Attorney

\$1,336,060

The agency balance of \$1,336,060 is 17.5 percent of the FY 2014 approved funding level. Of this amount, \$1,325,864 is included as encumbered carryover in FY 2015, primarily for existing contracts for outside counsel and experts as well as funds for retaining experts in the tax cases filed against the County. The remaining balance of \$10,196 reflects \$10,069 of salary vacancy savings in Personnel Services and \$127 in Operating Expenses.

Agency 31, Land Development Services

\$1,216,585

The agency balance of \$1,216,585 is 5.3 percent of the FY 2014 approved funding level. Of this amount, \$362,269 is included as encumbered carryover in FY 2015, and an additional \$85,848 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$768,468 is primarily attributable to savings of \$817,470 in Personnel Services due to position vacancies, and \$13,232 in Operating Expenses primarily due to lower than anticipated costs for office and computer equipment. These savings are partially offset by a decrease of \$62,234 in Recovered Costs. Funding in the amount of \$500,000 will be redirected to Fund 10040, Information Technology to fund the Electronic Plan Submission Pilot Program. This program was identified as a desired customer service initiative as part of the County's collaboration with the development industry to identify initiatives to support and facilitate economic development. When fully implemented, the program will provide Land Development Services staff with an efficient sophisticated means of receiving and reviewing plans which will allow staff to better meet customer expectations.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 35, Department of Planning and Zoning

\$696,881

The agency balance of \$696,881 is 6.5 percent of the FY 2014 approved funding level. Of this amount, \$512,984 is included as encumbered carryover in FY 2015 primarily for Phase II of the automation of plan submission and review process, and the completion of a reconfiguration of office space. The remaining balance of \$183,897 is attributable to savings of \$175,479 in Personnel Services due to position vacancy savings, and \$8,418 in Operating Expenses due to the delay in the implementation of automation projects.

Agency 38, Department of Housing and Community Development

\$738,211

The agency balance of \$738,211 is 11.7 percent of the FY 2014 approved funding level. Of this amount, \$66,209 is included as encumbered carryover in FY 2015 primarily for contractual services. The remaining balance of \$672,002 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for condominium fees, real estate taxes, supplies and contractual services.

Agency 40, Department of Transportation

\$1,357,631

The agency balance of \$1,357,631 is 15.3 percent of the FY 2014 approved funding level. Of this amount, \$1,147,586 is included as encumbered carryover in FY 2015, primarily for work in progress on the Bike Program, community outreach, traffic count surveys, legal services, and ongoing road/neighborhood traffic studies. The remaining balance of \$210,045 is primarily attributable to salary vacancy savings in Personnel Services and miscellaneous savings in Operating Expenses.

Agency 52, Fairfax County Public Library

\$2,353,089

The agency balance of \$2,353,089 is 8.2 percent of the FY 2014 approved funding level. Of this amount, \$1,979,987 is included as encumbered carryover in FY 2015 primarily for library materials that have not yet been received and for outstanding invoices for computer, software, and kiosk updates. An additional \$106,432 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$266,670 includes savings of \$189,964 in Personnel Services due to position vacancy savings, \$76,257 in Operating Expenses and \$449 in Capital Equipment.

Agency 67, Department of Family Services

\$6,560,277

The agency balance of \$6,560,277 is 3.5 percent of the FY 2014 approved funding level. Of this amount, \$3,840,629 is included as encumbered carryover in FY 2015, and an additional \$418,054 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$2,301,594 is mainly attributed to savings of \$1,241,244 in Operating Expenses primarily due to lower than anticipated costs in the Comprehensive Services Act (CSA) and the Adoption Subsidy Program. Personnel Services savings of \$1,114,332 are primarily attributed to staff turnover as well as vacancies in higher level positions. These savings are available to fund \$2.1 million in one-time DFS Information Technology projects. These projects were originally included in the FY 2015 Advertised Budget Plan but funding was eliminated from the FY 2015 Adopted Budget Plan in anticipation of these balances. Funding will support document imaging and case management projects impacting children and families.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 70, Department of Information Technology

\$3,531,064

The agency balance of \$3,531,064 is 10.3 percent of the FY 2014 approved funding level. Of this amount, \$3,459,612 is included as encumbered carryover in FY 2015 and an additional \$50,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$21,452 primarily reflects vacancy savings in Personnel Services.

Agency 71, Health Department

\$3,849,416

The agency balance of \$3,849,416 is 6.9 percent of the FY 2014 approved funding level. Of this amount, \$2,730,622 is included as encumbered carryover in FY 2015, and an additional \$150,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$968,794 is attributed to \$584,108 in Operating Expenses primarily from a delay in one-time funding associated with the procurement of dental, speech, hearing and chest x-ray interfaces related to the new Electronic Health Record (EHR) which is needed to meet federal health information technology requirements. Procurement for these mandatory interfaces is anticipated in FY 2015 and unencumbered funding is included in the *FY 2014 Carryover Review*. Personnel savings of \$338,101 are due primarily to unanticipated vacancies, including a large number of higher level and skilled professional positions that are difficult to fill (e.g. public health doctors and nurses). There is also savings of \$46,585 in Capital Outlay.

Agency 73, Office to Prevent and End Homelessness

\$973,239

The agency balance of \$973,239 is 7.9 percent of the FY 2014 approved funding level. Of this amount, \$850,984 is included as encumbered carryover in FY 2015. The remaining balance of \$122,255 is primarily attributable to savings in Operating Expenses due to concerted efforts to reduce motel usage for families experiencing homelessness by quickly placing families in more permanent housing settings.

Agency 79, Department of Neighborhood and Community Services

\$982,534

The agency balance of \$982,534 is 3.6 percent of the FY 2014 approved funding level. Of this amount, \$868,768 is included as encumbered carryover in FY 2015 primarily for human services transportation contracts, non-profit organization contracts, security contracts and upgrades to athletic fields. An amount of \$50,000 is provided for unencumbered carryover and is associated with the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$63,766 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for miscellaneous services.

Agency 81, Juvenile and Domestic Relations District Court

\$800,380

The agency balance of \$800,380 is 3.7 percent of the FY 2014 approved funding level. Of this amount, \$667,115 is included as encumbered carryover in FY 2015, primarily associated with maintenance, repair and renovations of tile, flooring, roofing and furniture in the Juvenile Detention Center and Historic Courthouse. The remaining balance of \$133,265 is attributable to Personnel Services vacancy savings and miscellaneous savings in Operating Expenses and Capital Equipment.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 89, Employee Benefits

\$12,489,003

The agency balance of \$12,489,003 is 4.2 percent of the FY 2014 approved funding level. Of this amount, \$321,766 is included as encumbered carryover in FY 2015. The remaining balance of \$12,167,237 is primarily attributable to savings in group health insurance and contributions to the three County Retirement Systems.

Agency 90, Police Department

\$9,320,906

The agency balance of \$9,320,906 is 5.1 percent of the FY 2014 approved funding level. Of this amount, \$6,367,230 is included as encumbered carryover in FY 2015 and an additional \$125,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$2,828,676 is primarily attributable to salary vacancy savings in Personnel Services and lower than projected vehicle-related charges in Operating Expenses.

Agency 91, Office of the Sheriff

\$2,923,617

The agency balance of \$2,923,617 is 4.5 percent of the FY 2014 approved funding level. Of this amount, \$1,599,518 is included as encumbered carryover in FY 2015 primarily for inmate medical and food costs as well as for computer equipment and safety-related costs. An additional \$75,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$1,249,099 is attributable to savings of \$1,224,699 in Personnel Services due to salary vacancy and overtime savings as well as miscellaneous savings in Operating Expenses and Capital Equipment.

Agency 92, Fire and Rescue Department

\$4,824,809

The agency balance of \$4,824,809 is 2.7 percent of the FY 2014 approved funding level. Of this amount, \$4,542,668 is included as encumbered carryover in FY 2015 and an additional \$125,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2014 and retain a portion to reinvest in employees. The remaining balance of \$157,141 is primarily due to miscellaneous operating savings.

Agency 93, Office of Emergency Management

\$710,256

The agency balance of \$710,256 is 30.4 percent of the FY 2014 approved funding level. Of this amount, \$653,654 is included as encumbered carryover in FY 2015, primarily for countywide economic recovery planning, emergency preparedness materials and publications, and IT-related services for MPSTOC. The remaining balance of \$56,602 is primarily attributable to Personnel Services vacancy savings and miscellaneous savings in Operating Expenses.

ATTACHMENT IV:

**EXPLANATION OF
GENERAL FUND UNENCUMBERED**

GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

A total of \$1.84 million for General Fund unencumbered items is required as part of the *FY 2014 Carryover Review*. These items have been carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the FY 2015 funding level. Details are included in the write-ups which follow:

Multiple Agencies

\$1,475,575

Funding of \$1,475,575 reflects the savings generated by agencies as the result of careful management of their expenditures during FY 2014 as part of the Incentive Reinvestment Initiative approved by the Board of Supervisors on December 3, 2013. In order to accommodate these savings which were generated late in the fiscal year, any balance remaining at year-end is being treated as unencumbered carryover in FY 2015. The Incentive Reinvestment Initiative was implemented as part of the *FY 2014 Third Quarter Review*. The initiative was established by the County Executive to encourage staff to identify additional savings and efficiencies by allowing County departments to retain a portion of the savings generated to reinvest in employee training, conferences and other employee development and succession planning opportunities. Of the total amount of \$2.95 million identified, 50 percent or \$1.48 million was returned to the General Fund as part of the *FY 2014 Third Quarter Review*.

Agency 71, Health Department

\$361,585

Funding of \$361,585 is required for the Health Department to support essential items which were planned but not completed in FY 2014 and cannot be absorbed within the FY 2015 funding level. Of this total, \$155,000 is required to update existing interfaces (chest x-ray, speech, hearing, and dental) to ensure compatibility with the new Electronic Health Record. In addition, funding of \$46,585 is required for the Health Department to purchase the Cepheid GeneXpert specialized rapid testing system for tuberculosis and its resistance to drug treatment. This system provides testing and detection of multidrug resistance from clinical specimens within two hours and will provide significant advantages for treatment and control of tuberculosis in the community. Finally, funding of \$160,000 is required for the Health Department's share of relocation expenses and renovations to the Lincolnia Center. The Health Department operates an Adult Day Healthcare Center at the Lincolnia facility which is scheduled to be renovated in FY 2015. In addition to the relocation expenses and renovations, funding will be used to replace the outdated wander prevention system.

ATTACHMENT V:
FEDERAL/STATE GRANT FUND

FEDERAL/STATE GRANT FUND

Attachment V

As part of the *FY 2014 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$127,852,128 from \$100,394,265 to \$228,246,393. Of this amount, \$16,641,879 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Office of Human Rights and Equity Programs, the Department of Transportation, the Department of Family Services, the Fairfax-Falls Church Community Services Board, Unclassified Administrative Expenses, the Police Department, the Fire and Rescue Department, and Emergency Preparedness. In addition, an increase of \$111,210,249 represents the carryover of unexpended FY 2014 balances for grants that were previously approved by the Board of Supervisors.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is increased by a net of \$2,930,269. The increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years, \$830,664 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$404,292 in remaining FY 2014 Local Cash Match that was not appropriated to grants. This is offset by a decrease of \$266,336 associated with the Local Cash Match requirement of a new award in the Department of Family Services and a decrease of \$2,238,946 for FY 2015 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased \$90,264,215 from \$95,185,801 to \$185,450,016. This increase includes \$12,441,285 associated with adjustments to existing, supplemental, and new grant awards and \$77,822,930 in revenues anticipated to be received in FY 2015 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$5,208,464, representing the new Local Cash Match requirements anticipated in FY 2015. The FY 2015 Revised Local Cash Match totals \$13,641,459, an increase of \$8,432,995 from the FY 2015 Adopted level of \$5,208,464. This increase includes \$7,198,039 in unexpended agency Local Cash Match, \$830,664 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$404,292 in remaining FY 2014 Local Cash Match that was not appropriated to grants.

An amount of \$9,744,281 reflects revenue and expenditures associated with the closeout of grants in the agencies listed below, for which expenditure authority is no longer required. The residual Local Cash Match associated with the closeouts totaling \$830,664 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

FEDERAL/STATE GRANT FUND

Attachment V

GRANT CLOSE OUTS

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

Economic Development Authority

- 1160001-2012 - Bechtel Corporation - Governor's Opportunity Fund
- 1160003-2014 - Amazon Web Services, Inc. - Governor's Opportunity Fund
- 1160004-2011 - SAIC - Governor's Opportunity Fund
- 1160005-2014 - Cvent, Inc. - Governor's Opportunity Fund

Office of Capital Facilities

- 1260001-2006 - CMAQ-Seven Corners
- 1260002-2004 - CMAQ-Burke Centre VRE
- 1260002-2007 - CMAQ-Burke Centre VRE

Office of Human Rights and Equity Programs

- 1390001-2011 - EEOC Grant
- 1390002-2008 - HUD Fair Housing - Workshare Agreement
- 1390002-2009 - HUD Fair Housing - Workshare Agreement

Department of Transportation

- 1400022-2013 - Employer Outreach Program
- 1400024-2007 - VNDIA Grant I-2
- 1400025-2007 - VNDIA Grant I-3
- 1400090-2012 - Springfield Mall Transit Store

Department of Family Services

- 1670008-2013 - Employment and Training
- 1670010-2012 - Inova Health System
- 1670011-2013 - VACAP-Tax Preparation Assistance
- 1670012-2013 - VITA-Tax Preparation Assistance
- 1670014-2012 - United Way Tax Preparation Assistance
- 1670014-2013 - United Way Tax Preparation Assistance
- 1670016-2013 - Community Based Services
- 1670017-2013 - LTC Ombudsman
- 1670018-2013 - Homemaker/Fee for Service
- 1670019-2013 - Congregate Meals
- 1670020-2013 - Home Delivered Meals
- 1670021-2013 - Care Coordination
- 1670022-2013 - Family Caregiver

FEDERAL/STATE GRANT FUND

Attachment V

- 1670023-2013 - Independent Living
- 1670033-2013 - Virginia Infant & Toddler Specialist Network
- 1670041-2013 - Head Start USDA-GMV
- 1670042-2013 - Early Head Start USDA-GMV
- 1670044-2012 - Educating Youth Through Employment (EYE)
- 1670053-2013 - Disability Employment Initiative
- 1670053-2014 - Disability Employment Initiative
- 1670055-2013 - Metropolitan Washington Council of Governments for Transportation Vouchers
- 1670058-2010 - WIA Incentive Awards - Local Coordination - Adult
- 1670059-2010 - WIA Incentive Awards - Local Coordination - Youth
- 1670060-2010 - WIA Incentive Awards - Local Coordination - Dislocated Worker
- 1670062-2010 - WIA Incentive Awards - Exemplary Performance - Adult
- 1670063-2010 - WIA Incentive Awards - Exemplary Performance - Youth
- 1670064-2010 - WIA Incentive Awards - Exemplary Performance - Dislocated Worker
- 1670066-2013 - Trade Adjustment Assistance Community College and Career Training

Health Department

- 1710001-2013 - Immunization Action Plan
- 1710002-2013 - WIC Grant
- 1710003-2013 - Perinatal Health Services
- 1710004-2013 - Tuberculosis Grant
- 1710005-2012 - PHEP&R for Bioterrorism
- 1710007-2013 - WIC Breastfeeding and Peer Counseling Program
- 1710011-2013 - TB Outreach and Laboratory Support Services
- 1710014-2013 - Obesity Prevention Services Grant
- 1710015-2013 - Voluntary National Retail Food Regulatory Program Standards Mentorship

Office to Prevent and End Homelessness

- 1730001-2013 - Transitional Housing - CHRP
- 1730002-2013 - Transitional Housing - RISE

Fairfax-Falls Church Community Services Board

- 1750001-2013 - Early Intervention Services for Infants & Toddlers with Disabilities
- 1750002-2012 - HIDTA
- 1750012-2013 - Jail and Offender Services
- 1750013-2013 - Homeless Assistance Program
- 1750015-2013 - Jail Diversion Services
- 1750016-2013 - MH Child & Adolescent Services
- 1750017-2013 - MH Juvenile Detention
- 1750022-2013 - VFHY - Al's Pals
- 1750025-2013 - Regional, Education, Assessment, Crisis Services, & Habilitation (REACH)

FEDERAL/STATE GRANT FUND

Attachment V

Department of Neighborhood and Community Services

- 1790001-2014 - USDA Summer Lunch Program
- 1790002-2014 - Local Government Challenge Grant
- 1790003-2013 - Youth Smoking Prevention
- 1790012-2014 - Implementing Arthritis Interventions in Local Park and Recreation Agencies

Juvenile and Domestic Relations District Court

- 1810006-2013 - Opportunity Neighborhoods
- 1810007-2012 - NOVA Region Gang Task Force - Anti-Gang Re-Entry
- 1810008-2013 - Evidence Based Practice Evaluation

General District Court

- 1850000-2013 - Comp Community Correction Act

Police Department

- 1900007-2013 - Victim Services Grant
- 1900008-2013 - Someplace Safe
- 1900009-2009 - VDOT Hot Lanes
- 1900010-2011 - DOJ Bulletproof Vest
- 1900013-2013 - DMV Traffic Safety
- 1900014-2011 - JAG Technology
- 1900016-2010 - VDOT Dulles Rail
- 1900019-2012 - Task Force
- 1900022-2013 - Internet Crimes Against Children Equip/Training
- 1900023-2013 - DMV Traffic Safety Ped/Bike
- 1900024-2013 - DMV-Traffic Safety Occupant Protection
- 1900025-2012 - Victims' Rights Week

Fire and Rescue Department

- 1920004-2008 - Virginia Radio Cache
- 1920004-2009 - Virginia Radio Cache
- 1920005-2009 - US&R National Readiness
- 1920022-2013 - US&R - National - TS Isaac
- 1920023-2013 - US&R - National - Hurricane Sandy
- 1920027-2014 - Lyons, Colorado Flooding - IST Deployment

Emergency Preparedness

- 1HS0009-2012 - Heavy and Technical Rescue (FRD)
- 1HS0039-2010 - Intelligence Analysis (PD)
- 1HS0043-2010 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0049-2011 - Structural PPE Replacement(FRD)

FEDERAL/STATE GRANT FUND

Attachment V

- 1HS0051-2011 - Volunteer Initiatives (OEM)
- 1HS0052-2012 - WebEOC Maintenance (OEM)
- 1HS0060-2011 - Mobile Emergency Preparedness and Alert (OPA)
- 1HS0064-2012 - Social Media Summit (OPA)
- 1HS0065-2010 - Volunteer and Donations Annexes (OEM)

American Recovery and Reinvestment Act of 2009 (ARRA)

- 1ST1001-2010 - Clean Diesel Emerging Technologies TEC2010

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Office of Human Rights and Equity Programs

\$208,376

An increase of \$208,376 to both revenues and expenditures to the Office of Human Rights and Equity Programs is the result of the following adjustment:

- An increase of \$208,376 to both revenues and expenditures is included for the Housing and Urban Development Fair Housing Complaints Grant, 1390002-2013, as the result of an award from the U.S. Department of Housing and Urban Development (HUD). HUD provides funding to assist the Fairfax County Office of Human Rights and Equity Programs with its education and outreach program on fair housing and to enforce compliance (includes investigating complaints of illegal housing discrimination in Fairfax County) with the County's Fair Housing Act. These funds will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Office of Human Rights and Equity Programs is \$532,919.

Department of Transportation

\$723,182

An increase of \$723,182 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- An increase of \$618,332 to both revenues and expenditures is included for the Reston Metrorail Access Group (RMAG) Grant, 1400094-2013, as a result of an award from the Virginia Department of Transportation. Funding will support the preliminary engineering, right-of-way and utilities, and construction expenses of transportation improvements in the vicinity of Reston Metrorail stations. The grant period extends to June 30, 2018. There are no positions associated with this grant and no Local Cash Match is required.
- A decrease of \$295,150 to both revenues and expenditures is included for the Tysons Metrorail Station Access Management Study (TMSAMS) Grant, 1400105-2013, as a result of an adjustment in the timing of awards from the Virginia Department of Transportation. This grant

FEDERAL/STATE GRANT FUND

Attachment V

supports the preliminary engineering, right-of-way and utilities, and construction expenses of transportation improvements to enhance multimodal access to and from the Tysons Metrorail stations. The grant period extends to June 30, 2018. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of \$400,000 to both revenues and expenditures is included for the Mason Neck Trail Grant, 1400132-2014, as a result of an award from the Virginia Department of Transportation. This funding supports the construction of a shared-use trail along Gunston Road from Route 1 to the entrance to Mason Neck State Park. The grant period extends to November 30, 2015. There are no positions associated with this grant. The Local Cash Match requirement of \$100,000 is funded under Project 2G40-008-000 in Fund 40010, County and Regional Transportation Projects.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Department of Transportation is \$43,299,192.

Department of Family Services

\$1,656,863

An increase of \$1,656,863 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$892,073 to revenues and expenditures is included for the Inova Health System Grant, 1670010-2014. Funding from the Inova Health System covers the personnel costs of 14/14.0 FTE grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. This award covers the period from January 1, 2014 through December 31, 2014. Inova reimburses Fairfax County for 100 percent of all personnel services costs on a monthly basis for the positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$21,404 to revenues and expenditures is included for the Long Term Care Ombudsman Grant, 1670017-2014, as a result of an award from the Virginia Department for the Aging. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. The grant period runs from October 1, 2013 through September 30, 2014. Funding will continue to support 6/6.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match is required for this award.
- An increase of \$23,621 to expenditures and revenues is included for the Congregate Meals Grant, 1670019-2014, as a result of an award from the Virginia Department for the Aging. Funding provides one meal a day, five days a week in congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate Meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2013 through September 30, 2014. No Local Cash Match is required for this award. There are no positions associated with this award.

FEDERAL/STATE GRANT FUND

Attachment V

- An increase of \$55,608 to revenues and expenditures is included for the Home-Delivered Meals Grant, 1670020-2014, as a result of an award from the Virginia Department for the Aging. Funding will support the Home-Delivered Meals program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2013 through September 30, 2014. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue funding this position when the grant funding expires. Local Cash Match is not required for this award.
- An increase of \$7,868 to revenues and expenditures is included for the Family Caregiver Grant, 1670022-2014, as a result of an award from the Virginia Department for the Aging. Funding provides education and support services to caregivers of persons age 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2013 through September 30, 2014. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding the position associated with this award when grant funding has expired. Local Cash Match is not required for this award.
- An increase of \$408,700 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2015. This funding, as a result of a Title IV-E award through the Virginia Department of Social Services, enables the enhancement of pre-service training, in-home support, and recruiting of agency-approved foster care providers and adoptive parents. The required Local Cash Match of \$266,336 is available from the anticipated Local Cash Match reserve. The grant period extends from June 1, 2014 through May 31, 2015. No positions are associated with this award.
- An increase of \$76,500 to both revenues and expenditures is included for the Jobs for Veterans (J4VETS) Grant, 1670054-2014, as a result of an award from The SkillSource Group. The grant provides support for employment and training services that assist eligible veterans with reintegration into meaningful employment within the labor force and stimulates the development of effective service delivery systems that will address their complex employment problems. The grant period extends from July 1, 2013 through June 30, 2014. No Local Cash Match is required and no grant positions are associated with this award.
- An increase of \$65,089 to both revenues and expenditures is included for the Rapid Response Veterans Grant, 1670065-2014, as a result of an award from The SkillSource Group, Inc. Funding will support workforce initiatives for veterans. The grant period extends July 1, 2013 through June 30, 2014. There are no new positions associated with this grant and no Local Cash Match is required.
- An increase of \$106,000 to revenues and expenditures is included for the Dislocated Worker On the Job Training (DW OJT) Grant, 1670070-2014, as a result of an award from the SkillSource Group, Inc. Funding will support on-the-job training for dislocated workers to provide them with

FEDERAL/STATE GRANT FUND

Attachment V

skills and work experience that are highly sought after by employers in the job market. Employers who agree to hire eligible clients are partially reimbursed for a portion of the employees' salaries during the contract period. The grant period runs from January 1, 2014 through June 30, 2015. There are no positions associated with this award. No Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Department of Family Services is \$18,280,344.

Fairfax-Falls Church Community Services Board

\$5,638,336

An increase of \$5,638,336 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$29,935 to both revenues and expenditures is included for the Regional Discharge Assistance Grant, 1750004-2014, as the result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide discharge assistance purchases of service for individuals with serious mental illness who have not been able to leave a state hospital without funding for a specialized treatment program. The grant period is from July 1, 2013 to June 30, 2014. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$143,980 to both revenues and expenditures is included for the Regional Educational Assessment Crisis Response and Habilitation (REACH) Program Grant, 1750025-2014, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). REACH supports individuals with a co-occurring diagnosis of intellectual or developmental disability and mental illness or significant behavioral challenges. A variety of in-home and community-based crisis services are provided for individuals and their support systems that are experiencing crises due to behavioral or psychiatric issues. The funding period is from July 1, 2013 through June 30, 2014. There is 0.5/0.5 FTE position associated with this grant. The County is under no obligation to continue this position once grant funding has expired. No Local Cash Match is required.
- An increase of \$410,000 to both revenues and expenditures is included for the High Intensity Drug Trafficking Area (HIDTA) Grant, 1760002-2014, as a result of an award from the Office of National Drug Control Policy. Funds are used to provide residential medical detoxification services and seek to reduce the incidence and prevalence of alcohol and drug abuse through prevention, treatment, and rehabilitation services. The grant period is from January 1, 2014 through September 30, 2015. These funds will continue to support 1/1.0 FTE existing grant positions. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.
- An increase of \$5,054,421 to both revenues and expenditures is included for the Regional Discharge Assistance Grant, 1760004-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide discharge assistance purchases of service for individuals with serious mental illness who have not been able to leave a state hospital without funding for a specialized treatment program. The grant period is from July

FEDERAL/STATE GRANT FUND

Attachment V

1, 2014 to June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$13,848,459.

Police Department

\$3,652,146

An increase of \$3,652,146 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of \$326,645 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900002-1988, 1900005-1988, and 1900006-1988 due to the release of funds by both federal and state jurisdictions as a result of asset seizures stemming from illegal narcotics, gambling, and other related activities. Of this amount, an increase of \$283,027 is included for grant 1900001-1988, an increase of \$27,942 is included for grant 1900002-1988, an increase of \$580 is included for grant 1900005-1988 and an increase of \$15,096 is included for grant 1900006-1988. The expenditure of forfeited funds can only be made for law enforcement purposes. No Local Cash Match is required and no positions are supported by the funding.
- An increase of \$25,501 to both revenues and expenditures is included for the Spay/Neuter Fund - Department of Motor Vehicles (DMV) Animal Friendly License Plate Grant, 1900017-2000, as a result of an award from the Virginia DMV. These funds represent Fairfax County's share of the Animal Friendly License Plate sales and are used for supporting sterilization programs for dogs and cats. There is no Local Cash Match requirement and no positions are associated with this award.
- An increase of \$1,700,000 to both revenues and expenditures is included for the Police Command Bus Grant, 1900029-2015, as a result of revenue generated in a joint undercover operation with the Bureau of Alcohol, Tobacco and Firearms (ATF) that is anticipated to be released for County use and is contingent on final award notification. Funding will support the purchase of an updated command bus to allow improved response to major events such as barricade, hostage and shooting cases, as well as larger duration events such as drowning investigations, missing persons and community events. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$1,600,000 to both revenues and expenditures is included for the Organized Crime and Narcotics Unit Facility Operation Grant, 1900030-2015, as a result of revenue generated in a joint undercover operation with the Bureau of Alcohol, Tobacco and Firearms (ATF) that is anticipated to be released for County use and is contingent on final award notification. Funding will support the relocation of the Organized Crime and Narcotics Unit and the Criminal Intelligence Division to a shared worksite to make operations more efficient, effective, and safe. There are no positions associated with this grant and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Police Department is \$8,281,337.

FEDERAL/STATE GRANT FUND

Attachment V

Fire and Rescue Department

\$657,962

An increase of \$657,962 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustments:

- An increase of \$505,162 to both revenues and expenditures is included for the annual Virginia Department of Fire Programs Fund Grant, 1920001-2014, as a result of additional funding from the Virginia Department of Fire Programs and interest income. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE existing grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- An increase of \$144,000 to both revenues and expenditures is included for activation of the Urban Search and Rescue Team (VATF1) under the Urban Search and Rescue Activations agreement with the Federal Emergency Management Agency (FEMA). All expenditures related to activations are reimbursed. In April 2014, members of the team were activated to respond to the Washington State Mudslides, 1920031-2014. These funds do not support any positions and no Local Cash Match is required.
- An increase of \$8,800 to both revenues and expenditures is included for activation of the Urban Search and Rescue Team (VATF1) under the Urban Search and Rescue Activations agreement with the Federal Emergency Management Agency (FEMA). All expenditures related to activations are reimbursed. In April 2014, one team member was activated to respond to Arkansas Tornados, 1920032-2014. These funds do not support any positions and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for the Fire and Rescue Department is \$18,915,069.

Emergency Preparedness

\$170,756

An increase of \$170,756 to both revenues and expenditures to Emergency Preparedness is the result of the following adjustment:

- An increase of \$170,756 to both revenues and expenditures is included for the Text Alert Notification (Maintenance) Grant, 1HS0050-2013, as a result of a supplemental award from the U.S. Department of Homeland Security. These funds support payment of the yearly maintenance costs for the National Capital Region's Emergency Alerting System, which includes 18 local jurisdictions. The funding period is September 1, 2013 through May 31, 2015. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2015 Revised Budget Plan* for Emergency Preparedness is \$15,889,486.

FEDERAL/STATE GRANT FUND

Attachment V

AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the *FY 2014 Third Quarter Review*)

Office of Capital Facilities

An increase of \$40 was appropriated to revenues and expenditures for the Office of Capital Facilities as a result of the following adjustment:

- On July 3, 2014 (AS 14292), an increase of \$40 to both revenues and expenditures was appropriated for the Burke Centre VRE Parking Expansion Grant, 1260002-2007, as a result of additional funding received from the Virginia Department of Transportation. These funds are associated with the expansion of the Burke Centre VRE parking facility. There are no positions associated with this award and no Local Cash Match is required.

Office of Human Rights and Equity Programs

An increase of \$78,100 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On May 19, 2014 (AS 14236), an increase of \$78,100 to both revenues and expenditures was appropriated for the U.S. Equal Employment Opportunity Commission (EEOC) Grant, 1390001-2013, as the result of an award from the EEOC. Funding provides for the investigation of complaints of employment discrimination in Fairfax County. Any individual who applies for employment or is employed in Fairfax County is eligible to use these services. These funds will continue to support 2/1.9 existing FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

Department of Transportation

An increase of \$500,000 was appropriated to revenues and expenditures for the Department of Transportation as a result of the following adjustment:

- On June 11, 2014, (AS 14258), an increase of \$500,000 to both revenues and expenditures was appropriated for the Springfield Mall Transit Store Grant, 1400090-2013, as the result of an award from the Virginia Department of Rail and Public Transportation as part of the Congestion Mitigation Air Quality (CMAQ) program that was established to fund transportation projects or programs that will contribute to attainment of national ambient air quality standards. These funds will support transit stores countywide, which allows passengers to purchase fare media and supports more efficient embarking and debarking from public transportation vehicles. The grant period extends from August 6, 2013 through December 31, 2014. These funds do not support any positions and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

Department of Family Services

An increase of \$1,794,109 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On March 20, 2014 (AS 14178), an increase of \$25,463 to revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2014, as the result of an award from the Virginia Department of Criminal Justice Services. Funding supports 1/0.5 FTE volunteer coordinator for the Victim Assistance Network (VAN) using federal Violence Against Women Act monies. Volunteers are trained to staff VAN's 24-hour hotline for sexual and domestic violence calls, facilitate support groups, provide community education, and assist with office duties. The grant period is from January 1, 2014 to December 31, 2014. The County is under no obligation to continue this position when the grant funding expires. No Local Cash Match is associated with this award.
- On April 9, 2014 (AS 14197), an increase of \$16,833 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2014, as a result of an additional award received from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for Temporary Assistance for Needy Families (TANF) participants who have disabilities. The period extends from July 1, 2013 through June 30, 2014. Funding will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.
- On July 1, 2014 (AS 15003), an increase of \$340,000 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2015, as a result of a pass-through award received from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for Temporary Assistance for Needy Families (TANF) participants who have disabilities. The period extends from July 1, 2014 through June 30, 2015. Funding will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.
- On July 3, 2014 (AS 14300), an increase of \$54,300 to revenues and expenditures was appropriated for the Long Term Care Ombudsman Grant, 1670017-2013, as a result of additional program revenue received. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. The grant period runs from October 1, 2012 through September 30, 2013. Funding will continue to support 6/6.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match was required.
- On June 2, 2014 (AS 14251), an increase of \$9,935 to expenditures and revenues was appropriated for the Care Coordination for the Elderly Virginian Grant, 1670021-2013, as a result of an award from the Virginia Department for the Aging. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily

FEDERAL/STATE GRANT FUND

Attachment V

living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up and reassessment. The grant period runs from October 1, 2012 through September 30, 2013. Funds will continue to support 8/8.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. No Local Cash Match was specifically associated with this award.

- On June 18, 2014 (AS 15001), an increase of \$69,259 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2015. This award from the Virginia Department of Social Services provides comprehensive services for youth in residential foster care to develop skills necessary to live productive, self-sufficient, and responsible adult lives. The program serves teenagers over age 16 and under age 19 in foster care who are not eligible for Title IV-E payments. The grant period extends from June 1, 2014 through May 31, 2015. No positions are associated with this award and no Local Cash Match is required.
- On July 1, 2014 (AS 15008), an increase of \$713,775 to revenues, expenditures and Local Cash Match was appropriated for the Promoting Safe and Stable Families Grant, 1670026-2015, from the reserve for anticipated awards. These funds from the Virginia Department of Social Services will be used to develop, expand, and deliver family preservation and family support services. The grant period extends from June 1, 2014 through May 31, 2015. The required 15.5 percent Local Cash Match of \$110,634 was available from the anticipated Local Cash Match Reserve. These funds will continue to support 8/7.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires.
- On June 10, 2014 (AS 15002), an increase of \$237,903 to revenues and expenditures was appropriated for the Virginia Infant and Toddler Specialist (ITS) Network Grant, 1670033-2015, as the result of notification of an award from Child Development Resources, Inc. The award will be used to support a Virginia Infant and Toddler Specialist Network office in the Northern 1 Region (encompassing Arlington County, Fairfax County, Loudoun County, City of Alexandria, City of Fairfax, and City of Falls Church) that provides training and professional development to center-based and family home early care and education programs to strengthen practices and enhance the healthy growth and development of infants and toddlers (birth to 36 months). Funding supports 3/2.5 FTE grant positions for the time period June 1, 2014 through May 31, 2015. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 24, 2014 (AS 14274), an increase of \$147,488 to both revenues and expenditures was appropriated for the Educating Youth through Employment (EYE) Program Grant, 1670044-2014, as a result of a 2014 Summer Youth Program award from the SkillSource Group, Inc. (SSG). The U.S. Department of Labor provides funding through SSG for a summer initiative that recruits, screens, and matches youth ages 16 to 21 with professional opportunities in the private sector and other area businesses. Participants are required to attend intensive training workshops before and during their summer work experiences. The grant period extends from April 1, 2014 through October 30, 2014. There are no positions associated with this grant and no Local Cash Match is required.
- On May 14, 2014 (AS 14230), an increase of \$44,836 to both revenues and expenditures was appropriated for the Chronic Disease Self-Management Education (CDSME) Programs Grant, 1670056-2014. This funding from the Virginia Department for Aging and Rehabilitative

FEDERAL/STATE GRANT FUND

Attachment V

Services supports efforts to significantly increase access to and delivery of CDSME programs in Virginia for older adults and adults with disabilities who have chronic conditions, and to strengthen and embed CDSME programs into statewide service delivery systems to ensure long-term integration, sustainability and continuous quality improvement. The grant period runs from September 1, 2013 through August 31, 2014. There are no positions associated with this award and no Local Cash Match was required to accept the funding.

- On February 1, 2014 (AS 14177), an increase of \$125,000 to revenues and expenditures was appropriated for the Bringing Systems of Care to Scale in Virginia Grant, 1670068-2014, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will support the formation of a local organization of families of children with behavioral health issues for the purpose of providing paraprofessional support services to Fairfax families. The funding period is January 1, 2014 through September 30, 2014. There is no Local Cash Match associated with this award. There are no positions associated with this grant.
- On March 26, 2014 (AS 14208), an increase of \$9,317 to revenues and expenditures was appropriated for the Sexual Assault Services Program (SASP) Grant, 1670069-2014, as a result of an award from the Virginia Department of Criminal Justice Services. This funding will support outreach and education in the community on issues related to sexual violence and teen dating violence through the Office for Women & Domestic and Sexual Violence Services (OFWDSVS). The funding period is January 1, 2014 through December 31, 2014. There is no Local Cash Match associated with this award. There are no positions associated with this grant.

Health Department

An increase of \$681,966 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On February 17, 2014 (AS 14173), an increase of \$67,843 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2014, from the reserve for anticipated grant awards. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for our children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. There are no positions associated with this award and no Local Cash Match is required.
- On April 10, 2014 (AS 14223), an increase of \$260,661 to both revenues and expenditures was appropriated for the Perinatal Health Services Grant, 1710003-2014, as a result of an award from the Virginia Department of Health. Funding provides nutrition counseling for low-income pregnant women to reduce the incidence of low birth weight in Fairfax County. The grant period extends from July 1, 2013 through June 30, 2014. These funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. No Local Cash Match is required to accept this award.
- On February 17, 2014 (AS 14174), an increase of \$180,000 to both revenues and expenditures was appropriated for the Control and Prevention of Tuberculosis (TB) Grant, 1710004-2014, from the reserve for anticipated grant awards. The Virginia Department of Health Disease Prevention - Tuberculosis (DDP-TB) provides funding to support 2/2.0 FTE grant positions from January 1, 2014 to December 31, 2014. The County is under no obligation to continue funding

FEDERAL/STATE GRANT FUND

Attachment V

these positions when the grant funding expires. There is no Local Cash Match required to accept this award.

- On June 25, 2014 (AS 14276), an increase of \$1,015 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) for Bioterrorism Grant, 1710005-2014, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2013 through June 30, 2014. These funds will continue to support 2/2.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On March 12, 2014 (AS 14188), an increase of \$3,500 to both revenues and expenditures was appropriated for the MRC Capacity Building grant, 1710006-2014, as the result of an award from the National Association of County and City Health Officials. These funds will be used to build the capacity of the Fairfax MRC unit specifically to support recruitment and outreach initiatives. The grant period extends from December 20, 2013 to July 31, 2014. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On June 25, 2014 (AS 15007), an increase of \$64,050 to both revenues and expenditures was appropriated for the Tuberculosis Outreach and Laboratory Support Services Grant, 1710011-2015, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will be used for mileage reimbursements, communications charges, and staff time required to support operations within the Communicable Diseases division of the Health Department. The grant period extends from July 1, 2014 to June 30, 2015. There are no positions associated with this award and no Local Cash Match is required.
- On March 19, 2014 (AS 14202), an increase of \$18,000 to both revenues and expenditures was appropriated for the Voluntary National Retail Food Regulatory Program Standards Mentorship Grant, 1710015-2014, as the result of an award from the National Association of County and City Health Officials. Funding will support staff training, travel, and uniform expenses for Consumer Protection staff in the Food Safety Program within the Health Department's Environmental Health Division. The grant period extends from December 2, 2013 through August 31, 2014. There are no positions or Local Cash Match associated with this award.
- On March 4, 2014 (AS 14176), an increase of \$67,410 to both revenues and expenditures was appropriated for the Healthy Eating, Active Living Grant, 1710017-2014, from the reserve for unanticipated awards. Funding will be used to convene partners to seek solutions to make farmers markets more accessible and affordable to targeted populations (i.e. low-income residents). The grant period extends from January 1, 2014 to September 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On March 4, 2014 (AS 14195), an increase of \$14,487 to both revenues and expenditures was appropriated for the NACCHO Health Impact Assessment, 1710019-2014, from the reserve for unanticipated awards. Funding will be used to examine the health benefits and impacts of locating the Richmond Highway transit station at two proposed sites. The grant period extends

FEDERAL/STATE GRANT FUND

Attachment V

from February 7, 2014 to June 30, 2014. There are no positions associated with this award and no Local Cash Match is required.

- On June 27, 2014 (AS 14281), an increase of \$3,000 to both revenues and expenditures was appropriated for the Verification Audits for Retail Program Standards Grant, 1710020-2014, from the reserve for unanticipated awards. Funding will be used to complete third party verification audits of the FDA Retail Program Standards 1, 3, 6 and 7, which are necessary for credentialing the Fairfax County Food Safety Program. The grant period extends from April 1, 2014 to September 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On June 27, 2014 (AS 14282), an increase of \$2,000 to both revenues and expenditures was appropriated for the 2014 FDA Retail Food Protection Education Seminar Grant, 1710021-2014, from the reserve for unanticipated awards. Funding will be used for employee training for District Certified Food Program Inspection/Training Officers to attend the FDA Retail Food Protection Education Seminar in September 2014 for the FDA Central Region. Attendance at this seminar is necessary to maintain their certifications and thus the certification of the Fairfax County Food Safety Program. The grant period extends from January 1, 2014 to September 30, 2014. There are no positions associated with this award and no Local Cash Match is required.

Office to Prevent and End Homelessness

An increase of \$678,572 was appropriated to revenues, expenditures and Local Cash Match for the Office to Prevent and End Homelessness as a result of the following adjustments:

- On June 25, 2014 (AS 15005), an increase of \$644,062 to revenues, expenditures, and Local Cash Match was appropriated for the Emergency Shelter Grant (ESG), 1730004-2014, as a result of an award from the U.S. Department of Housing and Urban Development. These funds will support housing, community and economic development activities, and assistance for low- and moderate-income persons and special populations across the County. The required 50 percent Local Cash Match of \$322,031 is available from the Local Cash Match reserve for anticipated awards. The grant period runs from July 1, 2013 to November 18, 2015. There are no positions associated with this award.
- On April 10, 2014 (AS 14207), an increase of \$34,510 to both revenues and expenditures was appropriated for the Continuum of Care Planning Project HUD Grant, 1730006-2014, from the reserve for unanticipated awards, as a result of an award from the U.S. Department of Housing and Urban Development. These funds will support system-wide homeless services planning for the Fairfax County Continuum of Care as well as activities seeking to bring our community in alignment with the new federal regulations for homeless service provision as delineated in the HEARTH Act Interim Program Rule. The grant period extends from December 16, 2013 through December 15, 2014. There are no positions associated with this award. No Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

Fairfax-Falls Church Community Services Board

An increase of \$534,395 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On June 27, 2014 (AS 14279), an increase of \$4,000 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1750013-2014, as a result of supplemental state funds from the Virginia Department of Behavioral Health and Developmental Services. This funding provides services to individuals who are homeless or at imminent risk of becoming homeless and who suffer from serious mental illness (SMI), or SMI and co-occurring substance use disorders. Funding will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when the grant expires. The grant period is from July 1, 2013 through June 30, 2014. There is no Local Cash Match associated with this award.
- On June 24, 2014 (AS 14268), an increase of \$8 to revenues and expenditures was appropriated for the Mental Health Transformation, Forensic Discharge Planner Grant, 1750018-2013, as a result of additional funds received from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Funding supports the provision of pre-discharge planning for persons being discharged from a State mental health facility during the period from July 1, 2012 through June 30, 2013. There is 1/1.0 FTE existing grant position associated with this award. The County is under no obligation to continue this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 26, 2014 (AS 14027), an increase of \$530,387 to both revenues and expenditures was appropriated for the Mental Health Law Reform Grant, 1750019-2014, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports mandatory outpatient treatment services for individuals for whom a judge or special justice has issued a mandatory outpatient treatment order, and/or for whom the CSB has developed an initial mandatory outpatient treatment plan. These funds will continue to support 6/6.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

Department of Neighborhood and Community Services

An increase of \$71,000 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On June 24, 2014 (AS 15006), an increase of \$60,000 to both revenues and expenditures was appropriated for the Youth Smoking Prevention Program, 1790003-2015, as a result of an award from the Virginia Foundation for Healthy Youth. This grant enables the Department of Neighborhood and Community Services to fund a comprehensive tobacco, alcohol, and drug prevention program for teens. The program's goals include educating youth about tobacco products and addiction, the negative health consequences of using tobacco, the prevalence of tobacco use among peers, and life skills on resisting substance use by providing them with knowledge and information about the social and health benefits for staying tobacco, alcohol, and drug free. The grant period is July 1, 2014 to June 30, 2015. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue this position when the grant expires. No Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

- On April 24, 2014 (AS 14228), an increase of \$1,000 to revenues and expenditures was appropriated for the Fairfax Families 4 Kids Conservation 4 Youth Grant, 1790013-2014, as a result of an award from the Community Foundation for Northern Virginia. This grant will provide supplemental funding for the 2014 summer internship partnership with the U.S. Fish and Wildlife Services, Conservation 4 Youth Program. This grant enables the Department of Neighborhood and Community Services to provide active and rewarding professional internships for ten teens in foster care in Fairfax County. There are no positions associated with this award and no Local Cash Match is required.
- On June 24, 2014 (AS 14271), an increase of \$5,000 to revenues and expenditures was appropriated for the Start Making Program Willston Multicultural Center Computer Clubhouse Grant, 1790014-2014, as a result of an award from the Boston Museum of Science. This grant enables the Department of Neighborhood and Community Services to pilot a new maker outreach program aimed at youth ages 10 to 15 at Computer Clubhouses. This program will provide financial and professional development support to foster more engineering and do-it-yourself activities. There are no positions associated with this award and no Local Cash Match is required.
- On June 24, 2014 (AS 14272), an increase of \$5,000 to both revenues and expenditures was appropriated for the Start Making Program Gum Springs Community Center Computer Clubhouse Grant, 1790015-2014, as a result of an award from the Boston Museum of Science. This grant enables the Department of Neighborhood and Community Services to pilot a new maker outreach program aimed at youth ages 10 to 15 at Computer Clubhouses. This program will provide financial and professional development support to foster more engineering and do-it-yourself activities. There are no positions associated with this award and no Local Cash Match is required.

Juvenile and Domestic Relations District Court

An increase of \$25,000 was appropriated to revenues and expenditures for the Juvenile and Domestic Relations District Court as a result of the following adjustment:

- On June 27, 2014 (AS 14275) an increase of \$25,000 to revenues and expenditures was appropriated for the Northern Virginia Gang Task Force Gang Reduction Program Grant, 1810009-2014, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will support an after school program for at-risk students in "Gang Hot Spot" neighborhoods. The program is designed to run through the summer months with the goal of preparing youth to resist gang recruitment and involvement when they return to school in the fall. There is no Local Cash Match required for this award. No positions are associated with this award.

Unclassified Administrative Expenses (Nondepartmental)

An increase of \$404,292 was appropriated to expenditures and Local Cash Match for the Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On July 3, 2014 (AS 14285), an increase of \$404,292 to expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining

FEDERAL/STATE GRANT FUND

Attachment V

current year Local Cash Match that was not appropriated to grants but is still needed to address grant Local Cash Match requirements in later fiscal years.

Police Department

An increase of \$61,593 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustments:

- On February 17, 2014 (AS 14175), an increase of \$52,993 to revenues, expenditures and Local Cash Match was appropriated for the Someplace Safe Grant, 1900008-2014. Funding from the Virginia Department of Criminal Justice Services provides support for the police response to domestic violence cases in the five police jurisdictions of Fairfax County, Fairfax City, Herndon, Vienna and George Mason University. Someplace Safe ensures that the criminal justice response to female victims of violence promotes the identification, apprehension, prosecution and adjudication of perpetrators of crimes against women. The grant extends from January 1, 2014 through December 31, 2014. The required Local Cash Match of \$13,248 is available from the Reserve for Local Cash Match for anticipated grants. These funds will support 1/1.0 FTE existing grant position. The County is under no obligation to continue this position when the grant funding expires.
- On April 17, 2014 (AS 14161), an increase of \$8,600 to revenues and expenditures was appropriated for the Animal Shelter Fence Grant, 1900027-2014, as a result of an award from the Animal Farm Foundation, Inc. Funding will support the construction of an exterior fence at the Animal Shelter to create a play area for dogs where the public can view them. The grant period begins March 26, 2014. These funds do not support any positions and no Local Cash Match is required.

Fire and Rescue Department

An increase of \$6,074 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On March 7, 2014 (AS 14183), an increase of \$2 to both revenues and expenditures was appropriated for the Four-for-Life Grant, 1920002-2008, as a result of interest income generated in FY 2014. This funding will be used for emergency medical services purposes, including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. These funds do not support any positions and no Local Cash Match is required.
- On March 7, 2014 (AS 14184), an increase of \$21 to both revenues and expenditures was appropriated for the Four-for-Life Grant, 1920002-2009, as a result of interest income generated during FY 2014. This funding will be used for emergency medical services purposes, including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. These funds do not support any positions and no Local Cash Match is required.
- On March 7, 2014 (AS 14185), an increase of \$224 to both revenues and expenditures was appropriated for the Four-for-Life Grant, 1920002-2010, as a result of interest income generated during FY 2014. This funding will be used for emergency medical services purposes, including

FEDERAL/STATE GRANT FUND

Attachment V

the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. These funds do not support any positions and no Local Cash Match is required.

- On March 7, 2014 (AS 14186), an increase of \$5,827 to both revenues and expenditures was appropriated for the Four-for-Life Grant, 1920002-2011, as a result of interest income generated during FY 2014. This funding will be used for emergency medical services purposes, including the training of Emergency Medical Services (EMS) personnel and the purchase of necessary equipment and supplies. These funds do not support any positions and no Local Cash Match is required.

Emergency Preparedness

An increase of \$185,927 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On June 23, 2014 (AS 15004), an increase of \$109,897 to both revenues and expenditures was appropriated to the Emergency Management Performance Grant, 1HS0012-2014, as the result of an award from the U.S. Department of Homeland Security through the Virginia Department of Emergency Management. This grant provides funds to enhance the capacity of localities to develop and maintain a comprehensive emergency management program by providing funding that supports planning, training, and equipment procurement activities for the grant period July 1, 2014 through June 30, 2015. Funding will continue to support 1/0.8 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required to accept this award.
- On June 12, 2014 (AS 14260), an increase of \$8,000 to both revenues and expenditures was appropriated for the Urban Areas Security Initiative Regional Media Summit Grant, 1HS0064-2013, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the DC Homeland Security and Emergency Management Agency, is providing funding to conduct a one-day, regional summit that will bring together local, state and federal government communications professionals to learn how to better work with traditional print and electronic news media during emergencies, as well as how to use social media. The grant period extends from September 1, 2013 to May 31, 2015. There are no positions associated with this grant and no Local Cash Match is required.
- On February 17, 2014 (AS 14168), an increase of \$4,330 to both revenues and expenditures was appropriated for the Special Events Seminars Grant, 1HS0071-2013, from the reserve for anticipated grant awards. Fairfax County will host the World Police and Fire Games (WPF) in 2015, and there will be many sporting events throughout the National Capital Region between June 26 and July 5, 2015. As the NCR jurisdictions begin preparing for these events, this project will provide two opportunities for officials to expand their abilities to plan for incidents that may arise during the WPF events with a course from the Texas A&M Engineering Extension Service (TEEX) entitled "Sports and Special Events Incident Management" and a forum for officials with deep experience in DC special events. There are no positions associated with this award and no Local Cash Match is required.
- On April 17, 2014 (AS 14192), an increase of \$63,700 to both revenues and expenditures was appropriated for the Active Shooter Seminar Grant, 1HS0072-2013, as a result of an award from

FEDERAL/STATE GRANT FUND

Attachment V

the U.S. Department of Homeland Security. Funding will be used to host a seminar, inviting public safety command staff personnel from all Washington Metropolitan Council of Governments (MWCOC) jurisdictions, to review best practices and lessons learned from active shooter incidents to create a framework for first responders to follow. The grant period extends from September 1, 2013 to May 31, 2015. These funds do not support any positions and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

FUND STATEMENT

Fund 50000, Federal/State Grant Fund

	FY 2014 Estimate	FY 2014 Actual	Increase (Decrease) (Col. 2-1)	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	\$41,634,114	\$41,634,114	\$0	\$742,262	\$38,330,175	\$37,587,913
Revenue:						
Federal Funds	\$137,460,689	\$60,562,776	(\$76,897,913)	\$0	\$76,124,998	\$76,124,998
State Funds	31,551,774	23,348,014	(8,203,760)	0	9,292,281	9,292,281
Other Revenue	1,727,869	1,623,970	(103,899)	0	4,291,577	4,291,577
Other Match	2,391,640	30,000	(2,361,640)	0	2,361,640	2,361,640
Reserve for Estimated Grant Funding	33,287,431	0	(33,287,431)	95,185,801	93,379,520	(1,806,281)
Total Revenue	\$206,419,403	\$85,564,760	(\$120,854,643)	\$95,185,801	\$185,450,016	\$90,264,215
Transfers In:						
General Fund (10001)						
Local Cash Match	\$5,459,853	\$3,630,344	(\$1,829,509)	\$0	\$699,001	\$699,001
Reserve for Estimated Local Cash Match	0	1,829,509	1,829,509	5,208,464	4,509,463	(699,001)
Total Transfers In	\$5,459,853	\$5,459,853	\$0	\$5,208,464	\$5,208,464	\$0
Total Available	\$253,513,370	\$132,658,727	(\$120,854,643)	\$101,136,527	\$228,988,655	\$127,852,128
Expenditures:						
ARRA Funding ²	(\$1,830)	(\$1,830)	\$0	\$0	\$0	\$0
Emergency Preparedness ³	36,839,246	20,665,692	(16,173,554)	0	15,889,486	15,889,486
Department of Vehicle Services	128,488	0	(128,488)	0	128,488	128,488
Economic Development Authority	1,800,000	1,500,000	(300,000)	0	300,000	300,000
Capital Facilities	5,034,847	0	(5,034,847)	0	0	0
Dept. of Housing and Community Development	1,850,185	1,763,512	(86,673)	0	86,673	86,673
Office of Human Rights	565,647	241,103	(324,544)	0	532,919	532,919
Department of Transportation	47,334,601	4,758,591	(42,576,010)	0	43,299,192	43,299,192
Fairfax County Public Library	5,771	0	(5,771)	0	5,771	5,771
Department of Family Services	45,864,749	30,318,455	(15,546,294)	0	18,280,344	18,280,344
Health Department	6,444,239	5,121,479	(1,322,760)	0	1,357,496	1,357,496
Office to Prevent and End Homelessness	3,084,706	1,431,798	(1,652,908)	0	2,253,249	2,253,249
Fairfax-Falls Church Community Svcs Board	21,998,135	13,788,010	(8,210,125)	0	13,848,459	13,848,459
Dept. Neighborhood and Community Svcs	1,440,095	885,619	(554,476)	0	539,077	539,077
Juvenile and Domestic Relations District Court	1,518,645	608,165	(910,480)	0	877,982	877,982
Commonwealth's Attorney	238,406	73,871	(164,535)	0	164,536	164,536
General District Court	801,007	753,933	(47,074)	0	13,092	13,092
Police Department	10,604,947	2,783,287	(7,821,660)	0	8,281,337	8,281,337
Office of the Sheriff	148,689	0	(148,689)	0	148,689	148,689
Fire and Rescue Department	28,347,553	9,636,867	(18,710,686)	0	18,915,069	18,915,069
Unclassified Administrative Expenses	38,722,982	0	(38,722,982)	100,394,265	103,324,534	2,930,269
Total Expenditures	\$252,771,108	\$94,328,552	(\$158,442,556)	\$100,394,265	\$228,246,393	\$127,852,128
Total Disbursements	\$252,771,108	\$94,328,552	(\$158,442,556)	\$100,394,265	\$228,246,393	\$127,852,128
Ending Balance⁴	\$742,262	\$38,330,175	\$37,587,913	\$742,262	\$742,262	\$0

FEDERAL/STATE GRANT FUND

Attachment V

¹ The FY 2015 Revised Budget Plan Beginning Balance reflects \$12,633,590 in Local Cash Match carried over from FY 2014. This includes \$7,198,039 in Local Cash Match previously appropriated to agencies but not yet expended, \$404,292 in remaining FY 2014 Local Cash Match transferred to the Local Cash Match reserve grant, \$830,664 transferred to the Local Cash Match reserve grant as a result of grant closeouts, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

² Represents funding received by the Department of Family Services, Health Department, Office to Prevent and End Homelessness, Fairfax Falls Church Community Services Board, and the Department of Vehicle Services as part of the American Recovery and Reinvestment Act of 2009 (ARRA).

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

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

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.

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.

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
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.

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.

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.

2G25-098-000	Laurel Hill Adaptive Reuse	2,600,000	<p>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.</p>
2G25-100-000	Herndon Monroe Area Development Study	250,000	<p>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.</p>
2G51-003-000	Athletic Services Fee-Field Maintenance	57,056	<p>Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2014.</p>

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.

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.

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.

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 south-east 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	

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.

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.

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.

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

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.

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.

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.

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.

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.

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.

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.

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**\$0**

FY 2015 expenditures are recommended to remain the same. However, 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 2H38-094-000, 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.

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.

FY 2014 Carryover Review

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.
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 - NVT A 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 – NVT 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.

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.

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.

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.

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.

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.

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.

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	

ATTACHMENT VII:

SAR & FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 15009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 9, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Appropriate to:

Fund 10001 - General Fund

AGENCY

01	Board of Supervisors	
	Operating Expenses	\$1,703
		\$1,703
02	Office of the County Executive	
	Operating Expenses	\$27,944
		\$27,944
06	Department of Finance	
	Operating Expenses	\$553,099
		\$553,099
08	Facilities Management Department	
	Operating Expenses	\$1,278,475
		\$1,278,475
11	Department of Human Resources	
	Operating Expenses	\$116,218
		\$116,218
12	Department of Purchasing and Supply Management	
	Operating Expenses	\$80,379
		\$80,379
13	Office of Public Affairs	
	Operating Expenses	\$59,679
		\$59,679
15	Office of Elections	
	Operating Expenses	\$136,838
		\$136,838
17	Office of the County Attorney	
	Operating Expenses	\$1,325,864
		\$1,325,864
20	Department of Management and Budget	
	Operating Expenses	\$61,939
		\$61,939

Fund 10001 - General Fund**AGENCY**

25	Business Planning and Support		
	Operating Expenses	\$5,478	
		<u>\$5,478</u>	
26	Office of Capital Facilities		
	Operating Expenses	\$178,734	
	Capital Outlay	\$17,983	
		<u>\$196,717</u>	
31	Land Development Services		
	Operating Expenses	\$440,799	
	Capital Outlay	\$7,318	
		<u>\$448,117</u>	
35	Department of Planning and Zoning		
	Operating Expenses	\$512,984	
		<u>\$512,984</u>	
38	Department of Housing and Community Development		
	Operating Expenses	\$66,209	
		<u>\$66,209</u>	
40	Department of Transportation		
	Operating Expenses	\$1,147,586	
		<u>\$1,147,586</u>	
51	Fairfax County Park Authority		
	Operating Expenses	\$203,784	
		<u>\$203,784</u>	
52	Fairfax County Public Library		
	Operating Expenses	\$1,956,314	
	Capital Outlay	\$130,105	
		<u>\$2,086,419</u>	
57	Department of Tax Administration		
	Operating Expenses	\$384,623	
		<u>\$384,623</u>	
67	Department of Family Services		
	Compensation	\$466,288	
	Operating Expenses	\$4,266,296	
	Capital Outlay	\$11,822	
		<u>\$4,744,406</u>	
68	Department of Administration for Human Services		
	Operating Expenses	\$64,208	
		<u>\$64,208</u>	
70	Department of Information Technology		
	Operating Expenses	\$3,509,612	
		<u>\$3,509,612</u>	

Fund 10001 - General Fund**AGENCY**

71	Health Department	
	Compensation	\$338,544
	Operating Expenses	\$3,204,114
	Capital Outlay	\$69,773
		<u>\$3,612,431</u>
73	Office to Prevent and End Homelessness	
	Operating Expenses	\$844,225
	Capital Outlay	\$6,759
		<u>\$850,984</u>
79	Department of Neighborhood and Community Services	
	Operating Expenses	\$785,643
	Capital Outlay	\$133,125
		<u>\$918,768</u>
80	Circuit Court and Records	
	Non-Pay Employee Benefits	(\$1,096)
	Operating Expenses	\$81,167
		<u>\$80,071</u>
81	Juvenile and Domestic Relations District Court	
	Operating Expenses	\$588,353
	Capital Outlay	\$78,762
		<u>\$667,115</u>
82	Office of the Commonwealth's Attorney	
	Operating Expenses	\$4,279
		<u>\$4,279</u>
85	General District Court	
	Operating Expenses	\$122,781
		<u>\$122,781</u>
87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$152,149
		<u>\$152,149</u>
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$9,894
		<u>\$9,894</u>
89	Employee Benefits	
	Benefits	\$192,554
	Operating Expenses	\$321,766
		<u>\$514,320</u>
90	Police Department	
	Operating Expenses	\$6,049,393
	Capital Outlay	\$442,837
		<u>\$6,492,230</u>

Fund 10001 - General Fund**AGENCY**

91	Office of the Sheriff	
	Operating Expenses	\$1,608,055
	Capital Outlay	\$66,463
		<hr/>
		\$1,674,518
92	Fire and Rescue Department	
	Operating Expenses	\$4,286,009
	Capital Outlay	\$381,659
		<hr/>
		\$4,667,668
93	Office of Emergency Management	
	Operating Expenses	\$647,702
	Capital Outlay	\$5,952
		<hr/>
		\$653,654
97	Department of Code Compliance	
	Operating Expenses	\$3,764
		<hr/>
		\$3,764

Fund 50000 - Federal/State Grants**AGENCY**

10	Department of Vehicle Services	
	Grant Expenditures	\$128,488
		\$128,488
13	Office of Public Affairs	
	Grant Expenditures	\$81,567
		\$81,567
16	Economic Development Authority	
	Grant Expenditures	\$300,000
		\$300,000
38	Department of Housing and Community Development	
	Grant Expenditures	\$86,673
		\$86,673
39	Office of Human Rights and Equity Programs	
	Grant Expenditures	\$532,919
		\$532,919
40	Department of Transportation	
	Grant Expenditures	\$43,299,192
		\$43,299,192
52	Fairfax County Public Library	
	Grant Expenditures	\$5,771
		\$5,771
67	Department of Family Services	
	Grant Expenditures	\$16,919,406
		\$16,919,406
70	Department of Information Technology	
	Grant Expenditures	\$5,275,852
		\$5,275,852
71	Health Department	
	Grant Expenditures	\$1,389,062
		\$1,389,062
73	Office to Prevent and End Homelessness	
	Grant Expenditures	\$1,609,188
		\$1,609,188
76	Fairfax-Falls Church Community Services Board	
	Grant Expenditures	\$13,848,459
		\$13,848,459
79	Department of Neighborhood and Community Services	
	Grant Expenditures	\$479,076
		\$479,076
81	Juvenile and Domestic Relations District Court	
	Grant Expenditures	\$877,982
		\$877,982

Fund 50000 - Federal/State Grants**AGENCY**

82	Office of the Commonwealth's Attorney	
	Grant Expenditures	\$164,536
		\$164,536
85	General District Court	
	Grant Expenditures	\$13,092
		\$13,092
87	Unclassified Administrative Expenses (Nondepartmental)	
	Grant Expenditures	\$5,169,215
		\$5,169,215
90	Police Department	
	Grant Expenditures	\$11,615,447
		\$11,615,447
91	Office of the Sheriff	
	Grant Expenditures	\$148,689
		\$148,689
92	Fire and Rescue Department	
	Grant Expenditures	\$22,560,864
		\$22,560,864
93	Office of Emergency Management	
	Grant Expenditures	\$3,346,650
		\$3,346,650

FUND

10030	Contributory Fund		
	Operating Expenses	<u>\$350,000</u>	
		\$350,000	
10040	Information Technology		
	IT Projects	<u>\$40,170,766</u>	
		\$40,170,766	
20000	Consolidated Debt Service		
	Bond Expenses	<u>\$12,785,088</u>	
		\$12,785,088	
30010	General Construction and Contributions		
	Capital Projects	<u>\$83,481,524</u>	
		\$83,481,524	
30020	Infrastructure Replacement and Upgrades		
	Capital Projects	<u>\$22,560,795</u>	
		\$22,560,795	
30030	Library Construction		
	Capital Projects	<u>\$37,737,139</u>	
		\$37,737,139	
30040	Contributed Roadway Improvement		
	Capital Projects	<u>\$35,813,352</u>	
		\$35,813,352	
30050	Transportation Improvements		
	Capital Projects	<u>\$65,757,575</u>	
		\$65,757,575	
30060	Pedestrian Walkway Improvements		
	Capital Projects	<u>\$3,420,868</u>	
		\$3,420,868	
30070	Public Safety Construction		
	Capital Projects	<u>\$243,582,982</u>	
		\$243,582,982	
30080	Commercial Revitalization Program		
	Capital Projects	<u>\$2,405,474</u>	
		\$2,405,474	
30090	Pro Rata Share Drainage Construction		
	Capital Projects	<u>\$4,933,986</u>	
		\$4,933,986	
30300	The Penny for Affordable Housing		
	Capital Projects	<u>\$25,873,262</u>	
		\$25,873,262	
30310	Housing Assistance Program		
	Capital Projects	<u>\$6,698,527</u>	
		\$6,698,527	

FUND

30400	Park Authority Bond Construction		
	Capital Projects	\$79,558,020	
		<u>\$79,558,020</u>	
40000	County Transit Systems		
	Operating Expenses	\$5,088,131	
	Capital Outlay	\$1,191,864	
	Capital Projects	\$8,839,722	
		<u>\$15,119,717</u>	
40010	County and Regional Transportation Projects		
	Operating Expenses	(\$179,376)	
	Capital Projects	\$209,216,140	
		<u>\$209,036,764</u>	
40030	Cable Communications		
	Operating Expenses	\$8,922,317	
	Capital Outlay	\$263,256	
		<u>\$9,185,573</u>	
40040	Fairfax-Falls Church Community Services Board		
	Operating Expenses	\$5,687,498	
	Capital Outlay	\$446,636	
		<u>\$6,134,134</u>	
40050	Reston Community Center		
	Operating Expenses	\$83,474	
	Capital Outlay	\$13,587	
	Capital Projects	\$373,148	
		<u>\$470,209</u>	
40060	McLean Community Center		
	Non-Pay Employee Benefits	(\$900)	
	Compensation	(\$58,503)	
	Operating Expenses	\$48,958	
	Capital Outlay	\$47,500	
	Capital Projects	\$315,548	
		<u>\$352,603</u>	
40070	Burgundy Village Community Center		
	Operating Expenses	\$14,141	
	Capital Outlay	\$42,453	
		<u>\$56,594</u>	
40080	Integrated Pest Management Program		
	Operating Expenses	\$136,774	
		<u>\$136,774</u>	
40090	E-911		
	Operating Expenses	\$335,476	
	Capital Outlay	\$17,040	
	IT Projects	\$2,142,170	
		<u>\$2,494,686</u>	

FUND

40100	Stormwater Services	
	Compensation	\$474,607
	Operating Expenses	\$132,056
	Capital Outlay	\$24,166
	Capital Projects	\$52,975,361
		\$53,606,190
40140	Refuse Collection and Recycling Operations	
	Operating Expenses	\$235,643
	Capital Outlay	\$1,356,272
	Capital Projects	\$1,014,324
		\$2,606,239
40150	Refuse Disposal	
	Operating Expenses	(\$2,998,629)
	Capital Outlay	\$557,652
	Capital Projects	\$2,143,764
		(\$297,213)
40160	Energy Resource Recovery (ERR) Facility	
	Operating Expenses	\$24,072
		\$24,072
40170	I-95 Refuse Disposal	
	Operating Expenses	(\$400,000)
	Capital Outlay	\$825,571
	Capital Projects	\$7,949,536
		\$8,375,107
40300	Housing Trust	
	Capital Projects	\$5,544,419
		\$5,544,419
40330	Elderly Housing Programs	
	Operating Expenses	\$683,623
		\$683,623
40360	Homeowner and Business Loan Programs	
	Operating Expenses	\$2,344,510
		\$2,344,510
50800	Community Development Block Grant	
	Grant Expenditures	\$5,708,305
		\$5,708,305
50810	HOME Investment Partnership Grant	
	Grant Expenditures	\$3,054,146
		\$3,054,146
60000	County Insurance	
	Operating Expenses	\$1,635,950
		\$1,635,950

FUND

60010	Department of Vehicle Services	
	Operating Expenses	\$1,164,863
	Capital Outlay	\$10,242,269
		<u>\$11,407,132</u>
60020	Document Services	
	Operating Expenses	\$135,922
		<u>\$135,922</u>
60030	Technology Infrastructure Services	
	Operating Expenses	\$3,014,147
	Capital Outlay	\$1,178,552
		<u>\$4,192,699</u>
60040	Health Benefits	
	Non-Pay Employee Benefits	\$14,320,807
		<u>\$14,320,807</u>
69010	Sewer Operation and Maintenance	
	Operating Expenses	(\$236,763)
	Capital Outlay	\$406,896
		<u>\$170,133</u>
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	(\$1,462,713)
		<u>(\$1,462,713)</u>
69040	Sewer Bond Subordinate Debt Service	
	Bond Expenses	(\$379,353)
		<u>(\$379,353)</u>
69300	Sewer Construction Improvements	
	Capital Projects	\$36,230,612
		<u>\$36,230,612</u>
69310	Sewer Bond Construction	
	Capital Projects	\$31,510,145
		<u>\$31,510,145</u>
70000	Route 28 Taxing District	
	Operating Expenses	\$3,730
		<u>\$3,730</u>

GIVEN under my hand this _____ of September, 2014

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 15009

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 9, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Appropriate to:**Schools****FUND**

S10000	Public School Operating	
	Operating Expenditures	\$106,760,410
S31000	Public School Construction	
	Capital Projects	\$328,507,086
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$437,215
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$481,171
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$22,552,466
S60000	Public School Insurance	
	Operating Expenditures	\$3,955,897
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$138,218
S63000	Public School Central Procurement	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$423
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of September, 2014

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2015
Amendment AS 15900

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on September 9, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

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

<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$1,031,348	\$2,174,591	\$1,143,243
	Fund 10030 Contributory Fund	\$14,720,884	\$15,020,884	\$300,000
	Fund 10040 Information Technology	\$3,743,760	\$11,251,260	\$7,507,500
	Fund 30010 General Construction and Contributions	\$18,183,981	\$25,818,981	\$7,635,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$2,700,000	\$5,550,000	\$2,850,000
	Fund 30070 Public Safety Construction	\$0	\$5,750,000	\$5,750,000
	Fund 60040 Health Benefits	\$0	\$1,000,000	\$1,000,000
40010	County and Regional Transportation Projects			
	Fund 40000 County Transit Systems	\$26,226,235	\$24,078,740	(\$2,147,495)
40040	Fairfax-Falls Church Community Services Board			
	Fund 10001 General Fund	\$0	\$4,000,000	\$4,000,000
69000	Sewer Revenue			
	Fund 69300 Sewer Construction Improvements	\$83,693,176	\$96,693,176	\$13,000,000
S10000	Public School Operating			
	Fund 20000 County Debt Service	\$3,775,323	\$3,143,814	(\$631,509)
	Fund S31000 School Construction	\$7,418,928	\$12,469,898	\$5,050,970
	Fund S50000 School Grants and Self-Supporting	\$17,622,350	\$17,785,974	\$163,624

A Copy - Teste:

Catherine A. Chianese
Clerk to the Board of Supervisors

ATTACHMENT C:

**FCPS FY 2014 FINAL BUDGET REVIEW AND
APPROPRIATION RESOLUTIONS**

**(This attachment reflects final School Board action
taken on July 24, 2014.)**

FY 2014 Final Budget Review – Updated July 25, 2014

Staff Contact: Susan Quinn, chief operating officer

Other Staff Present: Kristen Michael, director, Office of Budget Services

Meeting Category: July 24, 2014 – Regular Meeting No. 2

Subject: FY 2014 Final Budget Review

School Board Action Required: Decision

Key Points:

All of the FY 2014 accounts have been closed, subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the ten funds. All comparisons are against the FY 2014 Third Quarter Budget Review.

In the School Operating Fund, after accounting for the revenue variance and FY 2015 budgeted beginning balance, the flexibility reserve, and other commitments, the FY 2014 funds available total \$38.2 million.

School Operating Fund Statement and Balance Available (in millions of dollars)			
	FY 2014 Third Quarter	FY 2014 Actual	Variance
Beginning Balance, July 1	\$148.5	\$148.5	\$0.0
Reserves (VRS reserve & FY 2015 beginning balance)	\$65.4	\$65.4	\$0.0
Receipts	\$672.4	\$664.8	(\$7.5)
Transfers In	\$1,717.6	\$1,717.6	\$0.0
Total Funds Available	\$2,603.9	\$2,596.4	(\$7.5)
Expenditures	\$2,511.3	\$2,401.0	(\$110.3)
Transfers Out	\$40.7	\$40.7	\$0.0
Total Disbursements	\$2,551.9	\$2,441.6	(\$110.3)
Ending Balance, June 30	\$52.0	\$154.8	\$102.8
FY 2015 Beginning Balance Requirements	\$48.5	\$49.2	\$0.7
School Board Reserve		\$8.0	\$8.0
Textbook Replacement Fund	\$3.5	\$3.5	\$0.0
Commitments and Carryover:			
Undelivered Orders		\$34.3	\$34.3
Schools and Projects Carryover		\$17.6	\$17.6
Department Critical Needs Carryover		\$4.0	\$4.0
Balance after Commitments	\$0.0	\$38.2	\$38.2
FY 2015 Identified Needs			
Full-day Mondays		\$7.6	\$7.6
Joint SB/BOS Turf Initiative		\$1.5	\$1.5
Bus Purchase		\$2.4	\$2.4
Major Maintenance		\$3.6	\$3.6
Set Aside for FY 2016 Beginning Balance		\$23.1	\$23.1
Available Ending Balance	\$0.0	\$0.0	\$0.0

Revenue variances begin on page 1 of the agenda attachment, and FY 2014 actual total funds available were \$7.5 million lower, or totaled 99.7 percent, of the FY 2014 Third Quarter Budget

Review. State aid for FY 2014 totaled \$387.6 million which is \$0.5 million more than budgeted, and sales tax receipts total \$169.7 million which is \$0.2 million less than budgeted. A decrease of \$10.1 million in federal revenue is due primarily to \$8.7 million in unspent multiyear grant awards that will be carried forward and reappropriated in FY 2015 combined with a net decrease in other federal funding. Other revenue received was \$2.3 million more than the FY 2014 Third Quarter Budget Review. Of this net increase, tuition from Fairfax City is projected to decrease by \$0.5 million based on estimated final year-end activity, while revenue from tuition, fees, and other was \$2.8 million more than budgeted.

Expenditure variances also begin on page 1 of the agenda attachment, and FY 2014 actual expenditures were \$37.0 million less than projected after funding the FY 2015 beginning balance adjustments, funding the School Board's Flexibility Reserve, and accounting for other commitments and carryover, excluding grants. A majority of this variance results from compensation accounts being \$30.5 million less than budgeted due primarily to higher compensation lapse than projected; utilities expenditures being \$2.5 million less than projected; and county charges for vehicle services, including fuel, being \$2.5 million less than projected. In addition, \$8.7 million in multiyear federal grant funds were unexpended. This funding will be carried forward and reappropriated in FY 2015.

This agenda item also includes recommendations for \$15.1 million in FY 2015 expenditure adjustments, including \$7.6 million for full-day Mondays, \$3.6 million for major maintenance, \$2.4 million for bus purchases, and \$1.5 for the joint Board of Supervisors/School Board Synthetic Turf Initiative; leaving \$23.1 million available for the FY 2016 budgeted beginning balance.

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

Recommendation:

That the School Board approve the revenue and expenditure adjustments in the FY 2014 final budget review, as detailed in the agenda item.

Board members proposed amendment:

I move to amend the main motion by:

- a) Adding a placeholder for \$0.2 million to begin world language curriculum development for elementary and secondary schools as well as look for opportunities to develop global partnerships.
- b) Reducing the funding set aside for the FY 2016 beginning balance by \$0.2 million (Moon, McElveen) **(PASSED)**

Attachment:

FY 2014 Final Budget Review as amended

I. FY 2014 ACTUAL REVENUE

(as compared to the FY 2014 Third Quarter Budget Review)

A. Sales Tax**(\$189,852)**

Revenue from sales tax is projected to be \$0.2 million lower than the FY 2014 Third Quarter Budget Review. The final sales tax payment for FY 2014 is received in July after the fiscal year ends.

B. State Aid**488,049**

As compared to the FY 2014 Third Quarter Budget Review, state aid increased \$0.5 million due primarily to an increase in basic aid. This increase was offset by reductions in other Standards of Quality funding including a reduction in ESOL funding.

C. Federal Revenue**(10,139,625)**

As compared to the FY 2014 Third Quarter Budget Review, federal revenue decreased by \$10.1 million due primarily to:

- Unspent, multiyear grant awards that will be carried forward and reappropriated in FY 2015 (items III.D. and IV.A.) totaling \$8.7 million primarily from the Individuals with Disabilities Education Act (IDEA)
- Impact Aid shortfall of \$1.3 million
- E-Rate shortfall of \$0.2 million

D. Other**2,292,949**

Based on actual receipts, other categories of revenue, including fees and miscellaneous revenue, exceeded projections by \$2.8 million. This is offset by a reduction in projected tuition from Fairfax City of \$0.5 million.

TOTAL FY 2014 REVENUE VARIANCE**(\$7,548,479)****II. FY 2014 ACTUAL EXPENDITURES**

(as compared to the FY 2014 Third Quarter Budget Review)

A. Total Expenditures**(\$37,027,538)**

Expenditures, excluding unspent multiyear grant awards (item II.B.) were \$37.0 million less than projected after funding:

- FY 2015 Beginning Balance adjustments totaling \$0.7 million
- Flexibility Reserve of \$8.0 million
- Undelivered orders of \$34.3 million
- School and project carryover of \$17.6 million
- Department critical needs carryover of \$4.0 million

Updated to reflect School Board action on July 24, 2014AMOUNT POSITIONS

The expenditure variance totals 1.5 percent of the revised budget and is comprised of the following:

- Compensation \$30.5 million
- Utilities \$2.5 million
- Fuel \$2.5 million
- Other \$1.5 million

B. Unspent Grant Funding **(\$8,684,414)**

The total expenditure variance also includes federal multiyear unspent grant award expenditures totaling \$8.7 million. This available grant funding (items III.D. and IV. A.) will be reappropriated and carried forward to FY 2015.

TOTAL FY 2014 ACTUAL EXPENDITURE VARIANCE **(\$45,711,952)**

FY 2014 TOTAL FUNDS AVAILABLE **\$38,163,473**

III. FY 2015 REVENUE AND BEGINNING BALANCE ADJUSTMENTS

X A. Beginning Balance **\$79,699,562**

As a result of Beginning Balance adjustments resulting from FY 2014, including the impact of the state budget, the reappropriation of the Flexibility Reserve and the impact of commitments and carryover, the beginning balance for FY 2015 is increasing by \$79.7 million due to:

- FY 2015 Beginning Balance increase of \$0.7 million
- Flexibility Reserve of \$8.0 million
- Undelivered orders of \$34.3 million
- School and project carryover of \$17.6 million
- Department critical needs carryover of \$4.0 million
- Identified needs of \$15.1 million
 - Full-day Mondays
 - Joint BOS/SB Synthetic Turf Initiative
 - Bus Purchase
 - Major Maintenance

X B. Future Year Beginning Balance **23,053,203**

The available funding of \$23.1 million from FY 2014 year-end is recommended to be set aside as a beginning balance for FY 2016.

Updated to reflect School Board action on July 24, 2014AMOUNT POSITIONS

√ **C. State Aid** **(\$4,390,896)**

When the State budget was adopted in late June, the final budget resulted in a reduction of \$4.4 million as compared to the projection included in FCPS' FY 2015 Approved Budget. The most significant reduction was the elimination of the Cost of Competing Adjustment (COCA) for support positions. The elimination of COCA has both a negative funding impact for FCPS and a long-term policy impact for the Northern Virginia region. The reduction in state revenue is offset by expenditure reductions related to the final rates for state mandated benefits which were reduced when the state finalized their budget (detailed in IV.E.).

X D. Federal Grants **8,684,414**

Unspent multiyear federal grant awards from FY 2014 were carried forward and are being reappropriated for FY 2015.

**FY 2015 REVENUE AND BEGINNING BALANCE
ADJUSTMENTS**

\$107,046,283

IV. FY 2015 EXPENDITURE ADJUSTMENTS

X A. Federal Grants **8,684,414** **0.0**

Unspent multiyear federal grant awards from FY 2014 totaling \$8.7 million were carried forward and are being reappropriated for FY 2015.

X B. Commitments and Carryover **55,917,055** **0.0**

Funding for undelivered orders, multiyear projects, department critical needs, and school carryover is being reappropriated in FY 2015. This represents a decrease of \$7.3 million in commitments and carryover as compared to the prior year and is comprised of:

- Undelivered orders of \$34.3 million
- School and project carryover of \$17.6 million
- Department critical needs carryover of \$4.0 million

√-Recurring
X-Nonrecurring

Updated to reflect School Board action on July 24, 2014

		AMOUNT	POSITIONS
√	C. Elementary Full-Day Mondays	7,639,300	TBD
	<p>The decision to lengthen Mondays at the elementary school level was approved by the School Board on June 26, 2014. This included providing additional resources and policy flexibility at the elementary level to increase teacher-directed planning time. Funding of \$7.6 million is included to establish a reserve to allocate additional teacher positions to elementary schools in order to increase teacher planning time at the elementary school level. The final number of positions allocated will be recognized at the FY 2015 Midyear Budget Review.</p>		
X	D. Bus Purchase	2,420,000	0.0
	<p>This recommendation utilizes one-time funding from transportation savings in FY 2014 to purchase outright approximately 20 buses in FY 2015. These funds were derived from year-end savings due to lower than expected transportation expenses in such areas as maintenance contracts and vehicle fuel. Purchasing these buses will help reduce potential future costs related to implementing later high school start times recommended in the Blueprint for Change.</p>		
√	E. Retiree Health Care Credit and State Group Life	(2,716,482)	(0.0)
	<p>When the State budget was adopted in late June, the General Assembly reduced the employer rates for the Retiree Health Care Credit (RHCC) and group life insurance. The RHCC rate decreased from 1.18 percent to 1.06 percent, and the group life rate decreased from 1.32 percent to 1.19 percent reducing FCPS' share of the costs for both RHCC and group life by \$2.7 million for FY 2015.</p>		
√	F. Division Reorganization Savings	(637,352)	(5.0)
	<p>FCPS implemented a new organizational structure to better align systems, improve decision making, and facilitate stronger and more differentiated support of schools. As a result of the divisionwide reorganization effective July 1, 2014, savings of \$0.6 million result from the elimination of 5.0 positions including: a 1.0 assistant superintendent, 3.0 directors, and a 1.0 coordinator. The new organization includes five regions, and the Department of Professional Learning and Accountability was dissolved, and the functions were reassigned to other departments.</p>		

√-Recurring
X-Nonrecurring

Updated to reflect School Board action on July 24, 2014

AMOUNT POSITIONS

✓ **G. Special Education Program Adjustments** (33,316) (2.2)

As a result of an internal review of the Adult High School Program completed by the Department of Special Services, the conversion of teacher positions from alternative programs to fund intervention and prevention services, and the conversion of positions from Alternative Learning Centers to fund psychology and social work services, a net reduction of 2.2 full-time equivalent positions and \$33,316 can be recognized. Efficiencies identified through the reallocation of positions result in a net decrease of 7.7 teacher positions, 1.0 assistant principal position, and 1.5 office assistant positions, offset by a net increase of 8.0 psychologist/social worker positions.

X H. Flexibility Reserve 8,000,000 0.0

Funding of \$8.0 million is maintained for the Flexibility Reserve to meet unforeseen circumstances that occur during the fiscal year. Any unused portion is carried forward to the next fiscal year with School Board approval.

X I. World Languages 214,608 0.0

Funding of \$0.2 million will be allocated to a placeholder to begin world language curriculum development for elementary and secondary schools, as well as to look for opportunities to develop global partnerships.

FY 2015 EXPENDITURE ADJUSTMENTS

\$79,273,619 (7.2)
\$79,488,227

V. FY 2015 RECOMMENDED TRANSFERS OUT ADJUSTMENTS

X A. Joint BOS/SB Synthetic Turf Initiative \$1,500,000 0.0

Funding of \$1.5 million is recommended to be transferred from the School Operating Fund to the School Construction Fund for a joint County-Schools initiative to fund synthetic high school turf fields, contingent upon the Board of Supervisors taking similar action with their FY 2014 Carryover. This is the second year of this commitment based on the recommendations from the Synthetic Turf Task Force (STTF) shared with both Boards last year for developing, maintaining, and replacing turf fields, including the construction of additional synthetic turf fields at the remaining high/secondary schools to resolve existing turf field inequities at FCPS schools. As a result of the funding last year, the application of proffer funding and funding raised by the community, it is anticipated that three of

✓-Recurring
X-Nonrecurring

Updated to reflect School Board action on July 24, 2014

AMOUNT POSITIONS

the eight schools will be completed by the end of summer 2014. Since the initial funding plan, a large amount of proffer funding, primarily in the Lee and Mt Vernon districts, have been identified to further reduce the contributions requested from the County and FCPS. After accounting for the contributions from FCPS and the County, the estimate to complete the funding plan next year is less than \$0.5 million, as compared to the original projection of \$3.0 million.

X B. Major Maintenance

3,550,970

0.0

Funding is requested to address the backlog of major maintenance using one-time funding. The FY 2014 Advertised Budget included an increase in the transfer to the construction fund of \$3.6 million for major infrastructure maintenance to help prevent failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. This funding was eliminated during the adoption of the FY 2014 Approved Budget and addressed with one-time available funding from FY 2013 year-end. This would continue funding this requirement with year-end balance.

X C. Bond Refinancing Savings

(331,509)

0.0

The County completed the sale of Fairfax County Economic Development Authority (EDA) Facilities Revenue and Refunding Bonds Series 2014 A for the School Board Central Administration Building. Projected savings of \$0.3 million was recognized when the FY 2015 Approved Budget was adopted on May 22, 2014. When the refunding was completed, the savings for the initial year included one-time savings of \$0.3 million in addition to the ongoing savings already recognized.

FY 2015 TRANSFERS OUT ADJUSTMENTS

\$4,719,461

0.0

FY 2015 TOTAL DISBURSEMENT ADJUSTMENTS

\$83,993,080(7.2)\$84,207,688

TOTAL FUNDS AVAILABLE

\$23,053,203\$22,838,595

✓-Recurring
X-Nonrecurring

VI. AGENDA SUMMARY

FY 2014 ACTUAL REVENUE VARIANCE	(\$7,548,479)
FY 2014 ACTUAL EXPENDITURE VARIANCE (After beginning balance requirements, reserves, commitments, and carryover)	<u>(\$45,711,952)</u>
TOTAL FUNDS AVAILABLE	<u>\$38,163,473</u>
LESS FY 2015 RECOMMENDED IDENTIFIED NEEDS	<u>(15,110,270)</u> <u>(15,324,878)</u>
TOTAL AVAILABLE	<u>\$23,053,203</u> <u>\$22,838,595</u>
LESS FY 2016 BEGINNING BALANCE SET ASIDE	<u>23,053,203</u> <u>22,838,595</u>
AVAILABLE ENDING BALANCE	<u>\$0</u>

VII. PRELIMINARY REQUIREMENTS FOR FY 2016

The FY 2016 preliminary projections in the chart below are provided for planning purposes and do not represent a comprehensive list of requirements. A comprehensive fiscal forecast, including costs for initiatives like the Blueprint for Change and programmatic needs will be provided to the School Board in September, 2014.

Planning for FY 2016 (\$ change projected in millions)		
	Est. on 5/22/2014 As Compared to FY 2015 Approved	Est. on 7/10/2014 As Compared to FY 2015 Revised
<i>Revenue</i>		
County Transfer Guidance - 3 percent increase	\$53.1	\$53.1
State Funding (State Aid and Sales Tax)	10.0	5.0
Beginning Balance Shortfall (FY 2015 Revised was \$49.2 million)	(20.0)	(26.4)
<i>Revenue - Projected Total</i>	<i>\$43.1</i>	<i>\$31.7</i>
<i>Expenditures</i>		
Full-Day Mondays (recurring cost)	\$0.0	\$7.6
Membership Growth/Student Demographics	20.0	20.0
Step - Recurring Unfunded Portion from FY 2015	10.4	10.4
Compensation Base Savings	(20.0)	(20.0)
Benefit Rate Increases	10.0	10.0
Contractual Increases	3.0	3.0
<i>Required Expenditure Subtotal</i>	<i>\$23.4</i>	<i>\$31.0</i>
Step - Increases for FY 2016	40.0	40.0
Market Scale Adjustment - 1 percent	19.2	19.2
Equipment and Infrastructure Needs	?	?
Program Needs	?	?
Blueprint for Change	?	?
<i>Recommended Expenditure Subtotal</i>	<i>\$59.2</i>	<i>\$59.2</i>
<i>Expenditures - Projected Total</i>	<i>\$82.6</i>	<i>\$90.2</i>
Projected Shortfall	(\$39.5)	(\$58.5)

As a result of the projections for revenues and expenditures included above, a preliminary shortfall of \$58.3 million is projected for FY 2016. It is important to note that the assumptions contained above will be revalidated during the development of the multiyear fiscal forecast and for the FY 2016 budget development process. The assumptions may also change in order to maintain a balanced budget and address School Board priorities.

The County's multiyear budget planning information included in their FY 2015 Adopted Budget assumes a 3 percent increase in the transfer to the Fairfax County Public Schools. The County budget states, "This increase is included for planning purposes recognizing that school enrollment is anticipated to increase by approximately 2,500, that some level of compensation increase may be considered for FCPS employees and for anticipated increases in benefit costs which may also rise in future years."

VIII. OTHER FUNDS

SCHOOL CONSTRUCTION FUND

The FY 2014 actual funds available were \$4.1 million more than the budgeted amount when excluding the initiated projects but unissued bonds category. This was primarily due to \$2.6 million received from boosters, youth associations, and community in support of turf fields and funding received for schools' work orders. Transfers in reflect an increase of \$1.5 million from the County in support of the Joint County/School Synthetic Turf Field program. This joint County-School initiative was part of the FY 2013 year-end process, where both FCPS and County agreed to support the funding of synthetic turf fields at the remaining eight high schools in the County. Funding of \$0.8 million is being recognized for turf field replacement and this funding is being held in reserve pending future replacement needs. This funding is realized from having organizations provide funds to FCPS annually as specified when the field was installed.

The available ending balance of \$73.9 million was primarily due to the multiyear impact of how projects are budgeted. Total costs for multiyear construction projects are allocated when the jobs are contracted, actual project expenditures are recognized as incurred, and unspent balances are carried forward into future years until the projects are complete. The FY 2015 – 2019 CIP estimates that the balance will be depleted by FY 2016. An increase of \$13.1 million from the County starting in FY 2016 will assist with accelerating CIP projects.

The FY 2015 revised budget reflects \$3.0 million in one-time funding from the continued joint support of the Synthetic Turf Field program by both FCPS and the County. In addition, the FY 2015 revised transfers in includes a one-time funding of \$3.6 million in continued support for addressing the backlog within major infrastructure maintenance.

FOOD AND NUTRITION SERVICES FUND

In FY 2014, expenditures in the Food and Nutrition Services (FNS) Fund exceeded revenue receipts by \$2.2 million, resulting in a decrease in the fund's reserve. Excluding the beginning balance, revenue in the FNS fund totaled \$75.8 million and was \$1.2 million lower than the FY 2014 Third Quarter Budget Review primarily due to a \$2.4 million, or 5.5 percent, decrease in food sales offset by an increase of \$50,704, or 5.1 percent, in state aid and an increase of \$1.2 million, or 3.9 percent, in federal aid. With meal changes required as part of the Federal Healthy Hunger-Free Kids Act, FCPS and schools nationwide experienced a decrease in the number of paid lunches served. FCPS served an average of 83,355 lunches daily in FY 2014 which was a 1.9 percent decrease as compared to FY 2013.

Actual expenditures totaled \$78.0 million which is a decrease of \$4.5 million as compared to the FY 2014 Third Quarter Budget Review, due to lower food costs as a result of decreased food sales; a decrease of \$1.1 million paid in administrative indirect cost to the school operating fund based on a decrease in the FY 2014 Virginia Department of Education (VDOE) indirect cost rate, and lower expenditures for materials and equipment, other privatized services, and capital outlay.

The FY 2015 budget has been adjusted to reflect an additional \$3.7 million available for beginning balance as compared to the projection in the approved budget, with no other revenue changes. Expenditures are increasing by \$0.8 million due to undelivered orders from FY 2014. In total, the revenue and expenditure adjustments will result in an increase of \$2.9 million to the FNS' reserve as compared to the projection included in the FY 2015 Approved Budget, bringing the reserve total to \$10.1 million in FY 2015. This reserve enables FNS to address short-term gaps between revenue and expenditures, as well as fund equipment replacement, technology training, and initiate programs such as providing free breakfast and lunch to all students eligible for reduced-price meals.

ADULT AND COMMUNITY EDUCATION FUND

The Adult and Community Education (ACE) Fund will end the 2014 fiscal year with an ending balance of \$0.5 million. Tuition is the primary revenue source for ACE, and course offerings are determined by community interest and demand. In FY 2014, higher enrollment in career readiness courses is the primary driver for more tuition revenue than estimated. Federal grant reimbursements from the Region 8 Adult Education and Family Literacy Act (AEFLA) grant were \$68,129, or 3.5 percent, lower than budgeted due to jurisdictions, other than FCPS, being unable to utilize additional federal funds from the prior fiscal year that were redistributed by the State in FY 2014. State grant reimbursements were \$14,031, or 1.5 percent, higher than budgeted due to an increase in per-pupil allocations for driver education and adult career and technical education programs. As a result of the FY 2014 activities, the FY 2015 revised ACE Fund totals \$10.2 million.

The FY 2015 revised includes a realignment of \$0.3 million between state aid, which is projected to decrease, and tuition and fees anticipated to increase based on projected enrollment. Included in the expenditure increase is funding to meet the maintenance of effort requirements for adult English for Speakers of Other Languages.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2014 ending balance for the Grants and Self-Supporting Programs Fund totals \$16.4 million. The ending balance is comprised of \$9.5 million in the Summer School Subfund and \$6.9 million in the Grant Subfund due to grant revenues not yet expended. The FY 2015 budget is increasing by \$22.4 million and 2.0 positions due to new and revised grant awards and the reappropriation of the ending balance and multiyear grant awards.

Grants Subfund:

The FY 2014 ending balance for the Grants Subfund totals \$6.9 million and primarily represents grant revenues not yet expended for Cable Communications, Apple Federal Credit Union teacher grant, Medicaid, Family Early and Childhood Education Program, State Technology Plan, Northrop Grumman Stem grant, and Expanding Visions.

The FY 2015 budget for the Grants Subfund reflects a net increase of \$12.9 million due to revised grant awards and available funding and multiyear grant awards. Of this amount, \$6.9 million represents available grant funding already received and \$6.1 million results from the reappropriation of multiyear grants awards primarily for entitlement grants such as Title I, Title II, and Title III; 21st Century Community Learning Center; Department of Defense Education Activity; and \$0.1 million represents revised grant awards as listed below. Additionally, authorization is requested for a net increase of 2.0 positions.

Federal	Amount	Positions
Title I Part A*	\$0	1.0
Private		
Armed Forces Foundation	<u>121,631</u>	<u>1.0</u>
Total:	\$121,631	2.0

*Position authorization is requested; funding was reflected in the FY 2015 Approved Budget.

Summer School Subfund:

The FY 2014 ending balance in the Summer School Subfund totals \$9.5 million, primarily due to \$1.4 million in additional state revenue resulting from expanded summer intervention programs; and from lower than budgeted expenditures of \$0.9 million combined with \$6.9 million in reserve funding that was not utilized in FY 2014. Lower than budgeted expenditures primarily include Summer Enrichment Intervention Remediation and Extended School Year. In addition, funding from the County was provided to support the upcoming Bridges to Kindergarten program.

The ending balance will be carried over to FY 2015 to mitigate the budget reduction of \$3.8 million in the transfer from the School Operating Fund for elementary and middle school summer intervention and allow FCPS to maintain the number of students served, as well as assist with funding limited credit recovery courses, SOL remediation for term graduates and online campus, with the balance allocated to the reserve to be used if needed.

SCHOOL INSURANCE FUND

Total FY 2014 School Insurance Fund receipts of \$14.8 million are \$0.7 million, or 5.3 percent, higher than the FY 2014 Third Quarter Budget Review as a result of recovered costs (e.g., restitution and rebate payments). Total FY 2014 expenditures of \$12.5 million are \$4.9 million, or 28.3 percent, lower than the FY 2014 Third Quarter Budget Review of \$17.4 million (excluding the budget of \$9.3 million for the general reserve), primarily as the result of lower than projected liability claims experienced and lower claims management costs incurred. FY 2014 year-end results reflect a \$1.7 million net increase in accrued liabilities based on projections included in the most recent actuarial valuation of the School Insurance Fund. This net change in accrued liabilities is accounted for in the fund's restricted reserves.

As compared to the FY 2015 Approved Budget, the FY 2015 Revised Budget reflects a \$5.7 million increase in the beginning balance due to a combination of additional revenue received from recovered costs and lower expenditures incurred as of FY 2014 year-end. In addition, as compared to the FY 2015 approved, the revised budget includes a \$3.6 million increase in the allocated reserve and a \$1.7 million increase in restricted reserves. The \$0.4 million increase in FY 2015 projected expenditures is due to undelivered orders at FY 2014 year-end related to property losses involving school buses and other vehicles.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

After accounting for FY 2014 actual revenue and expenditures, the Premium Stabilization Reserve (PSR) year-end balance totals \$46.1 million, which is a \$5.4 million, or 13.4 percent, increase over the FY 2014 Third Quarter Budget Review. Total FY 2014 revenue of \$340.1 million is \$1.7 million, or 0.5 percent, higher than the FY 2014 Budget Review. Of this amount, actual contributions (employer, employee, and retiree contributions combined) total \$322.1 million, which is \$0.9 million, or 0.3 percent, lower than the FY 2014 Budget Review of \$323.0 million. Flexible spending account withholdings totaling \$7.4 million are also \$0.1 million, or 1.8 percent, lower than projected. These decreases in actual revenue are offset by a net increase of \$2.8 million, or 35.4 percent, in federal and manufacturer prescription drug subsidies and rebates. Effective August 2013, FCPS implemented an Employer Group Waiver Plan (EGWP), a new Medicare Part D prescription drug subsidy option that provides additional long-term savings for Medicare eligible retiree pharmacy claims as compared to the previously used Retiree Drug Subsidy (RDS) option.

Expenditures total \$339.0 million, which is a net decrease of \$3.7 million, or 1.1 percent, as compared to the FY 2014 Third Quarter Budget Review. The decrease is primarily due to lower health claims and premiums related expenditures totaling \$315.1 million, as compared to the FY 2014 Third Quarter Budget Review of \$321.0 million, which results in a variance of \$5.9 million, or 1.8 percent. In addition, flexible spending account reimbursements and health administrative costs were \$0.7 million, or 3.7 percent, lower than the FY 2014 Third Quarter Budget Review. These decreases are partially offset by a \$3.0 million increase in the fund's estimated claims incurred but not yet reported (IBNR). Effective January 1, 2014, FCPS implemented two new medical plans, and the most recent actuarial projection contains only four months of data. A certified IBNR estimate will not be available until after FCPS' year-end close and any required adjustments resulting from the certified IBNR will be incorporated in the FY 2015 Midyear Budget Review.

The FY 2015 Revised Budget reflects an increase of \$5.4 million, or 13.4 percent, in the beginning balance as a result of the higher revenue and lower expenditures at FY 2014 year-end. The projected net IBNR for FY 2015 also reflects a \$3.0 million increase based on the preliminary IBNR estimate for FY 2014. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2015 Midyear Budget Review.

SCHOOL CENTRAL PROCUREMENT FUND

The FY 2014 ending balance totals \$0.3 million; actual revenue and expenditures each total \$4.4 million. The FY 2015 budget has been adjusted to reflect a decrease of \$50,111 available for the FY 2015 beginning balance.

EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND

The FY 2014 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$2.2 billion, which is \$86.2 million, or 4.1 percent, higher than the FY 2014 Third Quarter Budget Review. FY 2014 receipts total \$412.8 million, a net increase of \$76.0 million, or 22.6 percent, above the FY 2014 Third Quarter Budget Review. Revenue from employer and employee contributions totaled \$114.2 million, a decrease of \$1.9 million, or 1.6 percent, from the FY 2014 Third Quarter Budget Review; however, this decrease is offset by an increase in projected investment income. Revenue from investments totals \$298.6 million, which is an increase of \$77.8 million, or 35.3 percent, over the FY 2014 Third Quarter Budget Review. Due to the timing of the FY 2014 Final Budget Review, final adjustments from investment activities, including actual returns from June, will be incorporated in the FY 2015 Midyear Budget Review. ERFC expenditures total \$182.6 million, which is \$10.2 million, or 5.3 percent, lower than the FY 2014 Third Quarter Budget Review mainly due to lower than projected retirement benefits payments and refunds disbursements. Once June investment returns and the impact of employee retirements occurring at year-end are finalized, adjustments will be included in the FY 2015 Midyear Budget Review. The FY 2015 beginning balance includes an increase of \$86.2 million as a result of the additional funding available at FY 2014 year-end.

SCHOOL OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

The FY 2014 ending balance for the OPEB Trust Fund is \$82.5 million, which is \$2.1 million, or 2.6 percent, higher than the FY 2014 Third Quarter Budget Review, mainly due to favorable projected investment returns. Due to the timing of the FY 2014 Final Budget Review, final adjustments from investment activities, including actual returns from June, will be incorporated in the FY 2015 Midyear Budget Review. Total revenue of \$33.2 million is \$8.3 million, or 20.0 percent, lower than the FY 2014 Third Quarter Budget Review due to lower employer contributions. FY 2014 employer contributions of \$25.5 million reflect a decrease of \$10.3 million, or 28.8 percent, primarily due to less funding needed to cover implicit subsidies for retirees.

FY 2014 expenditures totaling \$15.6 million are lower than the FY 2014 Third Quarter Budget Review by \$10.4 million, or 40.0 percent, mainly due to lower implicit subsidy expenses paid. In addition, administrative expenses totaling \$49,305 are \$25,067, or 33.7 percent, lower than the FY 2014 Third Quarter Budget Review due to lower than projected actuarial services expenditures incurred in FY 2014. The FY 2015 Revised Budget includes a \$2.1 million increase in the beginning balance as a result of the additional funding available at FY 2014 year-end.

FY 2014 Final Budget Review

Page 13

Updated to reflect School Board action on July 24, 2014

SCHOOL OPERATING FUND STATEMENT

	FY 2014 Third Quarter	FY 2014 Actual	Variance	FY 2015 Approved	FY 2015 Revised	Variance
BEGINNING BALANCE, July 1:						
Budgeted Beginning Balance	\$ 65,740,509	\$ 65,740,509	\$ -	\$ 48,532,885	\$ 49,205,122	\$ 672,237
Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Centralized Textbook Fund	906,531	906,531	-	3,469,044	3,469,044	-
Undelivered Orders	36,083,968	36,083,968	-	-	34,323,292	34,323,292
Schools/Projects Carryover	22,281,755	22,281,755	-	-	17,635,691	17,635,691
Department Critical Needs Carryover	4,878,600	4,878,600	-	-	3,958,072	3,958,072
Identified Needs	10,626,595	10,626,595	-	-	15,324,878	15,324,878
Total Beginning Balance	\$ 148,517,958	\$ 148,517,958	\$ -	\$ 52,001,929	\$ 131,916,099	\$ 79,914,170
Future Year Beginning Balance	\$ 48,532,885	\$ 48,532,885	\$ -	\$ -	\$ 22,838,595	\$ 22,838,595
VRS Reserve	16,910,502	16,910,502	-	-	-	-
Total Reserves	\$ 65,443,387	\$ 65,443,387	\$ -	\$ -	\$ 22,838,595	\$ 22,838,595
RECEIPTS:						
Sales Tax	\$ 169,895,902	\$ 169,706,050	\$ (189,852)	\$ 173,800,166	\$ 173,800,166	\$ -
State Aid	387,087,792	387,575,841	488,049	405,868,838	401,477,942	(4,390,896)
Federal Aid	54,806,855	44,667,230	(10,139,625)	41,964,699	50,649,113	8,684,414
City of Fairfax Tuition	43,036,416	42,485,518	(550,898)	42,040,414	42,040,414	-
Tuition, Fees, and Other	17,570,149	20,413,997	2,843,848	19,001,501	19,001,501	-
Total Receipts	\$ 672,397,114	\$ 664,848,635	\$ (7,548,479)	\$ 682,675,618	\$ 686,969,136	\$ 4,293,518
TRANSFERS IN:						
Combined County General Fund	\$ 1,716,988,731	\$ 1,716,988,731	\$ -	\$ 1,768,498,393	\$ 1,768,498,393	\$ -
County Transfer - Cable Communications	600,000	600,000	-	600,000	600,000	-
Total Transfers In	\$ 1,717,588,731	\$ 1,717,588,731	\$ -	\$ 1,769,098,393	\$ 1,769,098,393	\$ -
Total Receipts & Transfers	\$ 2,389,985,845	\$ 2,382,437,366	\$ (7,548,479)	\$ 2,451,774,011	\$ 2,456,067,529	\$ 4,293,518
Total Funds Available	\$ 2,603,947,190	\$ 2,596,398,711	\$ (7,548,479)	\$ 2,503,775,940	\$ 2,610,822,223	\$ 107,046,283
EXPENDITURES:						
School Board Flexibility Reserve	\$ 2,503,294,640	\$ 2,400,993,396	\$ (102,301,244)	\$ 2,468,801,471	\$ 2,540,289,698	\$ 71,488,227
	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
Total Expenditures	\$ 2,511,294,640	\$ 2,400,993,396	\$ (110,301,244)	\$ 2,468,801,471	\$ 2,548,289,698	\$ 79,488,227
TRANSFERS OUT:						
School Construction Fund	\$ 15,096,706	\$ 15,096,706	\$ -	\$ 7,418,928	\$ 12,469,898	\$ 5,050,970
Grants & Self-Supporting Fund	21,376,992	21,376,992	-	17,785,974	17,785,974	-
Adult & Community Education Fund	400,000	400,000	-	235,000	235,000	-
Consolidated County & School Debt Fund	3,776,923	3,776,923	-	3,475,323	3,143,814	(331,509)
Total Transfers Out	\$ 40,650,621	\$ 40,650,621	\$ -	\$ 28,915,225	\$ 33,634,686	\$ 4,719,461
Total Disbursements	\$ 2,551,945,261	\$ 2,441,644,017	\$ (110,301,244)	\$ 2,497,716,696	\$ 2,581,924,384	\$ 84,207,688
ENDING BALANCE, JUNE 30	\$ 52,001,929	\$ 154,754,694	\$ 102,752,765	\$ 6,059,244	\$ 28,897,839	\$ 22,838,595
Less:						
FY 2015 Beginning Balance Requirements						
Budgeted Beg. Bal. from FY 2015 Approved	\$ 48,532,885	\$ 48,532,885	\$ -	\$ -	\$ -	\$ -
Additional Adjustments FY 2015 Revised	-	-	-	-	-	-
Final State Budget - Revenue Loss	-	4,390,896	4,390,896	-	-	-
Final State Budget - Expenditure Reduction	-	(2,716,482)	(2,716,482)	-	-	-
Additional Bond Refunding Savings	-	(331,509)	(331,509)	-	-	-
Division Reorganization Savings	-	(637,352)	(637,352)	-	-	-
Special Education Program Adjustments	-	(33,316)	(33,316)	-	-	-
	\$ 48,532,885	\$ 49,205,122	\$ 672,237	\$ -	\$ -	\$ -
Reserves						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Textbook Replacement Fund	3,469,044	3,469,044	-	6,059,244	6,059,244	-
	\$ 3,469,044	\$ 11,469,044	\$ 8,000,000	\$ 6,059,244	\$ 6,059,244	\$ -
Commitments and Carryover						
Undelivered Orders	\$ -	\$ 34,323,292	\$ 34,323,292	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	17,635,691	17,635,691	-	-	-
Department Critical Needs Carryover	-	3,958,072	3,958,072	-	-	-
	\$ -	\$ 55,917,055	\$ 55,917,055	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, JUNE 30	\$ -	\$ 38,163,473	\$ 38,163,473	\$ -	\$ 22,838,595	\$ 22,838,595
Identified Needs						
Full-Day Mondays	\$ -	\$ 7,639,300	\$ 7,639,300	\$ -	\$ -	\$ -
World Languages	-	214,608	214,608	-	-	-
Joint BOS/SB Synthetic Turf Initiative	-	1,500,000	1,500,000	-	-	-
Bus Purchase	-	2,420,000	2,420,000	-	-	-
Major Maintenance	-	3,550,970	3,550,970	-	-	-
	\$ -	\$ 15,324,878	\$ 15,324,878	\$ -	\$ -	\$ -
Future Year Beginning Balance	\$ -	\$ 22,838,595	\$ 22,838,595	\$ -	\$ 22,838,595	\$ 22,838,595
Set Aside for FY 2016 Beginning Balance	\$ -	\$ 22,838,595	\$ 22,838,595	\$ -	\$ 22,838,595	\$ 22,838,595
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Updated to reflect School Board action on July 24, 2014

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2014 Third Quarter</u>	<u>FY 2014 Actual</u>	<u>Variance</u>	<u>FY 2015 Approved</u>	<u>FY 2015 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 108,682,709	\$ 108,682,709	\$ -	\$ -	\$ 74,651,947	\$ 74,651,947
RECEIPTS:						
General Obligation Bonds	\$ 155,000,000	\$ 155,000,000	\$ -	\$ 155,000,000	\$ 155,000,000	\$ -
City of Fairfax	20,000	155,000	135,000	20,000	20,000	-
TJHSST Tuition - Capital Costs	-	-	-	150,000	150,000	-
Miscellaneous Revenue	136,000	2,391,942	2,255,942	136,000	136,000	-
PTA/PTO Donations	150,000	405,773	255,773	150,000	150,000	-
Turf Field Replacement	-	767,048	767,048	-	-	-
Total Receipts	\$ 155,306,000	\$ 158,719,763	\$ 3,413,763	\$ 155,456,000	\$ 155,456,000	\$ -
INITIATED PROJECTS BUT UNISSUED BONDS	\$ 378,714,384	\$ -	\$ (378,714,384)	\$ -	\$ 247,921,217	\$ 247,921,217
Total Referendums	\$ 378,714,384	\$ -	\$ (378,714,384)	\$ -	\$ 247,921,217	\$ 247,921,217
TRANSFERS IN:						
School Operating Fund						
Building Maintenance	\$ 10,607,714	\$ 10,607,714	\$ -	\$ 6,449,030	\$ 10,000,000	\$ 3,550,970
Classroom Equipment	2,388,992	2,388,992	-	369,898	369,898	-
Facility Modifications	600,000	600,000	-	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	3,000,000	1,500,000	-	3,000,000	3,000,000
Total Transfers In	\$ 15,096,706	\$ 16,596,706	\$ 1,500,000	\$ 7,418,928	\$ 13,969,898	\$ 6,550,970
Total Receipts and Transfers	\$ 549,117,090	\$ 175,316,469	\$ (373,800,621)	\$ 162,874,928	\$ 417,347,115	\$ 254,472,187
Total Funds Available	\$ 657,799,799	\$ 283,999,178	\$ (373,800,621)	\$ 162,874,928	\$ 491,999,062	\$ 329,124,134
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 279,085,415	\$ 209,347,231	\$ (69,738,184)	\$ 162,874,928	\$ 243,310,797	\$ 80,435,869
Additional Contractual Commitments	378,714,384	-	(378,714,384)	-	247,921,217	247,921,217
Total Disbursements	\$ 657,799,799	\$ 209,347,231	\$ (448,452,568)	\$ 162,874,928	\$ 491,232,014	\$ 328,357,086
ENDING BALANCE, JUNE 30	\$ -	\$ 74,651,947	\$ 74,651,947	\$ -	\$ 767,048	\$ 767,048
Less:						
Reserve For Turf Replacement	\$ -	\$ 767,048	\$ 767,048	\$ -	\$ 767,048	\$ 767,048
Available Ending Balance	\$ -	\$ 73,884,899	\$ 73,884,899	\$ -	\$ -	\$ -

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2014 Third Quarter</u>	<u>FY 2014 Actual</u>	<u>Variance</u>	<u>FY 2015 Approved</u>	<u>FY 2015 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 15,689,133	\$ 15,689,133	\$ -	\$ 10,104,060	\$ 13,825,769	\$ 3,721,709
RECEIPTS:						
State Aid	\$ 991,214	\$ 1,041,918	\$ 50,704	\$ 1,041,326	\$ 1,041,326	\$ -
Federal Aid	31,889,901	33,127,783	1,237,882	33,288,517	33,288,517	-
Food Sales	43,998,145	41,589,910	(2,408,235)	43,639,906	43,639,906	-
Other Revenue	54,950	16,537	(38,413)	42,932	42,932	-
Total Receipts	\$ 76,934,210	\$ 75,776,148	\$ (1,158,062)	\$ 78,012,681	\$ 78,012,681	\$ -
Total Funds Available	\$ 92,623,343	\$ 91,465,281	\$ (1,158,062)	\$ 88,116,741	\$ 91,838,450	\$ 3,721,709
EXPENDITURES:	\$ 82,519,283	\$ 77,982,085	\$ (4,537,198)	\$ 80,896,331	\$ 81,745,639	\$ 849,308
Food and Nutrition Services General Reserve	\$ 10,104,060	\$ -	\$(10,104,060)	\$ 7,220,410	\$ 10,092,811	\$ 2,872,401
Total Disbursements	\$ 92,623,343	\$ 77,982,085	\$(14,641,258)	\$ 88,116,741	\$ 91,838,450	\$ 3,721,709
Change in Inventory	\$ -	\$ (342,573)	\$ (342,573)	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ 13,825,769	\$ 13,825,769	\$ -	\$ -	\$ -
Less:						
Undelivered Orders	\$ -	\$ 849,308	\$ 849,308	\$ -	\$ -	\$ -
Inventory	-	1,782,053	1,782,053	-	-	-
Available Ending Balance	\$ -	\$ 11,194,408	\$ 11,194,408	\$ -	\$ -	\$ -

Updated to reflect School Board action on July 24, 2014

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2014 Third Quarter</u>	<u>FY 2014 Actual</u>	<u>Variance</u>	<u>FY 2015 Approved</u>	<u>FY 2015 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 584,155	\$ 584,155	\$ -	\$ -	\$ 481,171	\$ 481,171
RECEIPTS:						
State Aid	\$ 923,731	\$ 937,762	\$ 14,031	\$ 1,172,815	\$ 922,815	\$ (250,000)
Federal Aid	1,941,271	1,873,142	(68,129)	1,666,438	1,666,438	-
Tuition and Fees	5,464,965	5,624,882	159,918	6,219,475	6,469,475	250,000
Other	439,687	415,646	(24,041)	403,096	403,096	-
Total Receipts	\$ 8,769,653	\$ 8,851,431	\$ 81,778	\$ 9,461,824	\$ 9,461,824	\$ -
TRANSFERS IN:						
School Operating Fund	\$ 400,000	\$ 400,000	\$ -	\$ 235,000	\$ 235,000	\$ -
Total Transfers In	\$ 400,000	\$ 400,000	\$ -	\$ 235,000	\$ 235,000	\$ -
Total Receipts and Transfers	\$ 9,169,653	\$ 9,251,431	\$ 81,778	\$ 9,696,824	\$ 9,696,824	\$ -
Total Funds Available	\$ 9,753,809	\$ 9,835,587	\$ 81,778	\$ 9,696,824	\$ 10,177,995	\$ 481,171
EXPENDITURES:	\$ 9,753,809	\$ 9,354,415	\$ (399,393)	\$ 9,696,824	\$ 10,177,995	\$ 481,171
ENDING BALANCE, JUNE 30	\$ -	\$ 481,171	\$ 481,171	\$ -	\$ -	\$ -
Less:						
Budgeted Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undelivered Orders	-	109,747	109,747	-	-	-
Available Ending Balance	\$ -	\$ 371,425	\$ 371,425	\$ -	\$ -	\$ -

FY 2014 Final Budget Review

Page 17

Updated to reflect School Board action on July 24, 2014

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2014</u> <u>Third Quarter</u>	<u>FY 2014</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2015</u> <u>Approved</u>	<u>FY 2015</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE						
Grants	\$ 6,511,457	\$ 6,511,457	\$ -	\$ -	\$ 6,857,086	\$ 6,857,086
Summer School	8,261,977	8,261,977	-	-	9,526,326	9,526,326
BEGINNING BALANCE, JULY 1	\$ 14,773,434	\$ 14,773,434	\$ -	\$ -	\$ 16,383,412	\$ 16,383,412
RECEIPTS:						
Grants						
State Aid	\$ 8,743,328	\$ 8,108,046	\$ (635,283)	\$ 8,088,712	\$ 8,517,433	\$ 428,722
Federal Aid	35,678,124	30,916,179	(4,761,944)	26,481,292	31,916,627	5,435,335
Industry, Foundation, Other	848,778	1,170,240	321,462	-	186,365	186,365
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School						
State Aid	800,000	2,232,944	1,432,944	2,100,000	2,100,000	-
Tuition	2,010,330	2,280,940	270,610	2,010,330	2,010,330	-
Industry, Foundation, Other	25,000	2,968	(22,032)	-	-	-
Total Receipts	\$ 54,105,560	\$ 44,711,317	\$ (9,394,242)	\$ 44,680,333	\$ 50,730,756	\$ 6,050,422
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 8,865,952	\$ 8,865,952	\$ -	\$ 9,029,576	\$ 9,029,576	\$ -
School Operating Fund (Summer School)	12,511,040	12,511,040	-	8,756,398	8,756,398	-
Cable Communications Fund (Grants)	4,232,175	4,232,175	-	2,607,314	2,607,314	-
Total Transfers In	\$ 25,609,167	\$ 25,609,167	\$ -	\$ 20,393,288	\$ 20,393,288	\$ -
Total Funds Available	\$ 94,488,161	\$ 85,093,918	\$ (9,394,242)	\$ 65,073,621	\$ 87,507,455	\$ 22,433,834
EXPENDITURES:						
Grants	\$ 64,879,814	\$ 52,946,963	\$ (11,932,851)	\$ 46,206,894	\$ 59,114,402	\$ 12,907,508
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	16,693,580	15,763,543	(930,036)	11,229,708	17,595,909	6,366,200
Total Expenditures	\$ 87,573,394	\$ 68,710,506	\$ (18,862,888)	\$ 63,436,602	\$ 82,710,310	\$ 19,273,709
RESERVES:						
General Summer School Reserve	\$ 6,914,767	\$ -	\$ (6,914,767)	\$ 1,637,020	\$ 4,797,145	\$ 3,160,125
Total Disbursements	\$ 94,488,161	\$ 68,710,506	\$ (25,777,655)	\$ 65,073,621	\$ 87,507,455	\$ 22,433,834
ENDING BALANCE, JUNE 30	\$ -	\$ 16,383,412	\$ 16,383,412	\$ -	\$ -	\$ -
Less:						
Undelivered Orders	-	480,652	480,652	-	-	-
Available Ending Balance	\$ -	\$ 15,902,760	\$ 15,902,760	\$ -	\$ -	\$ -

Updated to reflect School Board action on July 24, 2014

SCHOOL INSURANCE FUND STATEMENT

	FY 2014 Third Quarter	FY 2014 Actual	Variance	FY 2015 Approved	FY 2015 Revised	Variance
BEGINNING BALANCE, JULY 1	\$ 46,924,718	\$ 46,924,718	\$ -	\$ 43,579,867	\$ 49,249,997	\$ 5,670,130
RECEIPTS:						
Workers' Compensation						
School Operating Fund	\$ 9,238,928	\$ 9,238,928	\$ -	\$ 9,238,928	\$ 9,238,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-	324,284	324,284	-
Other Insurance						
School Operating Fund	4,468,127	4,468,127	-	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	50,000	790,923	740,923	50,000	50,000	-
Federal and State Revenue	-	-	-	-	-	-
Total Receipts	\$ 14,081,339	\$ 14,822,262	\$ 740,923	\$ 14,081,339	\$ 14,081,339	\$ -
Total Funds Available	\$ 61,006,057	\$ 61,746,980	\$ 740,923	\$ 57,661,206	\$ 63,331,336	\$ 5,670,130
EXPENDITURES:						
Workers' Compensation Administration	\$ 899,973	\$ 891,240	\$ (8,734)	\$ 1,098,985	\$ 1,098,985	\$ -
Workers' Compensation Claims Paid	8,939,759	5,745,516	(3,194,243)	8,672,225	8,672,225	-
Workers' Compensation Claims Management	1,000,000	714,487	(285,513)	1,000,000	1,000,000	-
Other Insurance	6,586,458	5,145,740	(1,440,718)	6,720,684	7,103,844	383,161
General Reserves	9,288,547	-	(9,288,547)	5,877,993	9,450,730	3,572,737
Total Expenditures	\$ 26,714,737	\$ 12,496,983	\$ (14,217,754)	\$ 23,369,886	\$ 27,325,783	\$ 3,955,897
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 1,361,235	\$ 1,361,235	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	352,998	352,998	-	-	-
Net Change in Accrued Liability	\$ -	\$ 1,714,233	\$ 1,714,233	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 34,291,320	\$ 49,249,997	\$ 14,958,677	\$ 34,291,320	\$ 36,005,553	\$ 1,714,233
Less:						
Undelivered Orders	\$ -	\$ 383,161	\$ 383,161	\$ -	\$ -	\$ -
Available Ending Balance	\$ 34,291,320	\$ 48,866,837	\$ 14,575,517	\$ 34,291,320	\$ 36,005,553	\$ 1,714,233
Restricted Reserves						
Workers' Compensation Accrued Liability	\$ 29,902,153	\$ 31,263,388	\$ 1,361,235	\$ 29,902,153	\$ 31,263,388	\$ 1,361,235
Other Insurance Accrued Liability	4,389,167	4,742,165	352,998	4,389,167	4,742,165	352,998
Allocated Reserves	-	12,861,284	12,861,284	-	-	-
Total Reserves	\$ 34,291,320	\$ 48,866,837	\$ 14,575,517	\$ 34,291,320	\$ 36,005,553	\$ 1,714,233

Updated to reflect School Board action on July 24, 2014

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2014 Third Quarter</u>	<u>FY 2014 Actual</u>	<u>Variance</u>	<u>FY 2015 Approved</u>	<u>FY 2015 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 45,081,559	\$ 45,081,559	\$ -	\$ 40,694,542	\$ 46,132,760	\$ 5,438,219
RECEIPTS:						
Employer Contributions	\$ 211,135,380	\$ 211,090,101	\$ (45,279)	\$ 231,242,630	\$ 231,242,630	\$ -
Employee Contributions	63,791,075	63,150,325	(640,750)	70,165,323	70,165,323	-
Retiree/Other Contributions	48,073,960	47,875,437	(198,523)	53,631,310	53,631,310	-
Medicare Part D	3,556,895	1,261,364	(2,295,531)	5,000,000	5,000,000	-
Interest Income/ Rebates	4,250,155	9,309,299	5,059,144	4,808,000	4,808,000	-
Subtotal	\$ 330,807,465	\$ 332,686,526	\$ 1,879,061	\$ 364,847,263	\$ 364,847,263	\$ -
Flexible Accounts Withholdings	\$ 7,529,000	\$ 7,390,872	\$ (138,128)	\$ 7,529,000	\$ 7,529,000	\$ -
Total Receipts	\$ 338,336,465	\$ 340,077,398	\$ 1,740,933	\$ 372,376,263	\$ 372,376,263	\$ -
Total Funds Available	\$ 383,418,024	\$ 385,158,957	\$ 1,740,933	\$ 413,070,805	\$ 418,509,023	\$ 5,438,219
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 264,925,339	\$ 261,854,487	\$ (3,070,852)	\$ 287,689,563	\$ 287,689,563	\$ -
Premiums Paid	56,036,810	53,207,950	(2,828,861)	55,909,175	55,909,175	-
Claims Incurred but not Reported (IBNR)	20,312,000	23,264,000	2,952,000	21,730,000	27,634,000	5,904,000
IBNR Prior Year Credit	(18,894,000)	(18,894,000)	-	(20,312,000)	(23,264,000)	(2,952,000)
Health Administrative Expenses	12,814,333	12,521,942	(292,391)	13,309,133	13,320,793	11,660
Subtotal	\$ 335,194,482	\$ 331,954,379	\$ (3,240,103)	\$ 358,325,871	\$ 361,289,531	\$ 2,963,660
Flexible Accounts Reimbursement	\$ 7,400,000	\$ 6,943,908	\$ (456,092)	\$ 7,400,000	\$ 7,400,000	\$ -
FSA Administrative Expenses	129,000	127,909	(1,091)	129,000	129,000	-
Subtotal	\$ 7,529,000	\$ 7,071,817	\$ (457,183)	\$ 7,529,000	\$ 7,529,000	\$ -
Total Expenditures	\$ 342,723,482	\$ 339,026,196	\$ (3,697,286)	\$ 365,854,871	\$ 368,818,531	\$ 2,963,660
ENDING BALANCE, JUNE 30	\$ 40,694,542	\$ 46,132,760	\$ 5,438,219	\$ 47,215,933	\$ 49,690,492	\$ 2,474,559
Less:						
Undelivered Orders	\$ -	\$ 11,660	\$ 11,660	\$ -	\$ -	\$ -
Premium Stabilization Reserve	40,694,542	-	(40,694,542)	47,215,933	49,690,492	2,474,559
Available Ending Balance	\$ -	\$ 46,121,101	\$ 46,121,101	\$ -	\$ -	\$ -

SCHOOL CENTRAL PROCUREMENT FUND STATEMENT

	<u>FY 2014</u> <u>Third Quarter</u>	<u>FY 2014</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2015</u> <u>Approved</u>	<u>FY 2015</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 361,100	\$ 361,100	\$ -	\$ 361,100	\$ 310,989	\$ (50,111)
RECEIPTS:						
Sales to Schools/Departments	\$ 6,500,000	\$ 4,375,594	\$ (2,124,406)	\$ 6,500,000	\$ 6,500,000	\$ -
Total Funds Available	\$ 6,861,100	\$ 4,736,694	\$ (2,124,406)	\$ 6,861,100	\$ 6,810,989	\$ (50,111)
EXPENDITURES	\$ 6,500,000	\$ 4,425,705	\$ (2,074,295)	\$ 6,500,000	\$ 6,500,000	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 361,100</u>	<u>\$ 310,989</u>	<u>\$ (50,111)</u>	<u>\$ 361,100</u>	<u>\$ 310,989</u>	<u>\$ (50,111)</u>

Updated to reflect School Board action on July 24, 2014

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

	<u>FY 2014 Third Quarter</u>	<u>FY 2014 Actual</u>	<u>Variance</u>	<u>FY 2015 Approved</u>	<u>FY 2015 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 1,956,759,182	\$ 1,956,759,182	\$ -	\$ 2,100,742,036	\$ 2,186,952,476	\$ 86,210,439
RECEIPTS:						
Contributions	\$ 116,066,099	\$ 114,205,680	\$ (1,860,419)	\$ 114,766,099	\$ 114,766,099	\$ -
Investment Income	220,751,584	298,580,781	77,829,197	241,818,219	241,818,219	-
Total Receipts	\$ 336,817,683	\$ 412,786,461	\$ 75,968,778	\$ 356,584,317	\$ 356,584,317	\$ -
Total Funds Available	\$ 2,293,576,865	\$ 2,369,545,644	\$ 75,968,778	\$ 2,457,326,354	\$ 2,543,536,793	\$ 86,210,439
EXPENDITURES	\$ 192,834,829	\$ 182,593,168	\$ (10,241,661)	\$ 203,081,017	\$ 203,081,440	\$ 423
ENDING BALANCE, JUNE 30	\$ 2,100,742,036	\$ 2,186,952,476	\$ 86,210,439	\$ 2,254,245,337	\$ 2,340,455,353	\$ 86,210,017
Less:						
Undelivered Orders	\$ -	\$ 423	\$ 423	\$ -	\$ -	\$ -
AVAILABLE BALANCE	\$ 2,100,742,036	\$ 2,186,952,053	\$ 86,210,017	\$ 2,254,245,337	\$ 2,340,455,353	\$ 86,210,017

Updated to reflect School Board action on July 24, 2014

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

	<u>FY 2014</u> <u>Third Quarter</u>	<u>FY 2014</u> <u>Actual</u>	<u>Variance</u>	<u>FY 2015</u> <u>Approved</u>	<u>FY 2015</u> <u>Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 64,924,690	\$ 64,924,690	\$ -	\$ 80,423,727	\$ 82,501,318	\$ 2,077,591
REVENUE:						
Employer Contributions	\$ 35,874,000	\$ 25,524,938	\$ (10,349,062)	\$ 37,232,000	\$ 37,232,000	\$ -
Net Investment Income	5,573,409	7,625,933	2,052,524	5,979,957	5,979,957	-
Total Revenue	<u>\$ 41,447,409</u>	<u>\$ 33,150,871</u>	<u>\$ (8,296,538)</u>	<u>\$ 43,211,957</u>	<u>\$ 43,211,957</u>	<u>\$ -</u>
TOTAL FUNDS AVAILABLE	\$ 106,372,099	\$ 98,075,561	\$ (8,296,538)	\$ 123,635,684	\$ 125,713,275	\$ 2,077,591
EXPENDITURES:						
Benefits Paid	\$ 25,874,000	\$ 15,524,938	\$ (10,349,062)	\$ 27,232,000	\$ 27,232,000	\$ -
Administrative Expenses	74,372	49,305	(25,067)	67,452	67,452	-
Total Expenditures	<u>\$ 25,948,372</u>	<u>\$ 15,574,243</u>	<u>\$ (10,374,129)</u>	<u>\$ 27,299,452</u>	<u>\$ 27,299,452</u>	<u>\$ -</u>
ENDING BALANCE, JUNE 30	<u>\$ 80,423,727</u>	<u>\$ 82,501,318</u>	<u>\$ 2,077,591</u>	<u>\$ 96,336,232</u>	<u>\$ 98,413,823</u>	<u>\$ 2,077,591</u>

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2015**

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

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$2,441,529,288	\$2,548,289,698	\$106,760,410
S31000	School Construction Operating Expenditures	\$162,724,928	\$491,232,014	\$328,507,086
S40000	School Food & Nutrition Services Operating Expenditures	\$91,401,235	\$91,838,450	\$437,215
S43000	School Adult & Community Education Operating Expenditures	\$9,696,824	\$10,177,995	\$481,171
S50000	School Grants & Self-Supporting Operating Expenditures	\$64,954,989	\$87,507,455	\$22,552,466
S60000	Public Schools Insurance Fund Operating Expenditures	\$23,369,886	\$27,325,783	\$3,955,897
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$418,370,805	\$418,509,023	\$138,218
S63000	Central Procurement Fund Operating Expenditures	\$6,500,000	\$6,500,000	\$0
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$203,081,017	\$203,081,440	\$423
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$27,299,452	\$27,299,452	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2014 Final Budget Review, at a regular meeting held on July 24, 2014, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**FISCAL PLANNING RESOLUTION
FY 2015**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$7,418,928	\$12,469,898	\$5,050,970
		S43000	School Adult & Community Education	\$235,000	\$235,000	\$0
		S50000	School Grants & Self Supporting	\$17,622,350	\$17,785,974	\$163,624
		C20000	Consolidated Debt Service	\$3,775,323	\$3,143,814	(\$631,509)

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2014 Final Budget Review, at a regular meeting held on July 24, 2014, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**Grants Development Section
Office of Budget Services
Quarterly Report – FY 2014
Date: June 30, 2014**

Update for FY 2014 Grants

This report provides the status of competitive grants for FY 2014:

- Competitive grants submitted: \$5.9 million (94 grants)
- Competitive grants awarded: \$2.8 million (46 grants)
- Competitive grants pending: \$2.9 million (39 grants)
- Competitive grants denied: \$0.2 million (9 grants)

The status of FY 2014 entitlement grants is as follows:

- Entitlement grants submitted: \$61.5 million (19 grants)
- Entitlement grants awarded: \$27.0 million (14 grants)
- Entitlement grants pending: \$34.5 million (5 grants)