

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, 2015
AND ENDING JUNE 30, 2016**

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on Tuesday, July 28, 2015, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2015, and ending June 30, 2016, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on September 22, 2015, 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 2016 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2015 Carryover Review*, which include these adjustments, were forwarded to the Board of Supervisors on July 27, 2015, and are available on-line at <http://www.fairfaxcounty.gov/dmb>.

FY 2016 Current Approved Budget Plan

Total Expenditures - All Funds	\$7,129,871,629
---------------------------------------	------------------------

Proposed Changes:

A. Previously Approved Items

General Fund		\$36,186,006
• Encumbered	\$33,105,005	
• Unencumbered	3,081,001	
 Other Funds		 \$1,156,446,275
• Capital Construction	\$595,510,310	
• Federal/State Grants	113,812,478	
• All Other Funds	447,123,487	

Attachment A

School Funds		\$276,010,550
• School Operating	\$85,230,846	
• School Construction	169,599,495	
• School Food & Nutrition Services	2,053,103	
• School Adult & Community Education	365,291	
• School Grants & Self Supporting	20,913,869	
• School Insurance	4,290,625	
• School Health and Flexible Benefits	(6,445,845)	
• School Central Procurement	0	
• Educational Employees' Retirement	3,166	
• School OPEB Trust Fund	0	
<i>Subtotal Previously Approved Items in Carryover</i>		<i>\$1,468,642,831</i>
B. Additional Funding Adjustments		
General Fund Impact		
• Administrative Items		\$2,355,786
Other Funds		
• Administrative Items		\$170,192,733
Capital Construction	\$38,994,978	
Federal/State Grants	13,555,696	
All Other Funds	117,642,059	
<i>Subtotal Additional Adjustments</i>		<i>\$172,548,519</i>
Total Expenditures in All Funds		\$8,771,062,979
<i>Increase from FY 2016 Current Budget Plan</i>		<i>\$1,641,191,350</i>

The remaining General Fund balance, after the adjustments noted above, is \$6.16 million. The County Executive recommends that this balance be held in reserve for potential FY 2016 one-time requirements or FY 2017 budget development.

*It should be noted that **no** FY 2015 Carryover Consideration Items have been requested as of July 27, 2015.*

ATTACHMENT B:

**MEMO AND ATTACHMENTS I – VII
TRANSMITTING THE COUNTY'S
FY 2015 CARRYOVER REVIEW
WITH APPROPRIATE RESOLUTIONS**



County of Fairfax, Virginia

MEMORANDUM

DATE: July 28, 2015

TO: BOARD OF SUPERVISORS

FROM: Edward L. Long Jr.
County Executive

SUBJECT: FY 2015 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2015 Carryover Package, including Supplemental Appropriation Resolution AS 16009 and Amendment to the Fiscal Planning Resolution AS 16900. 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 2016
Attachment VI	A detailed description of significant changes in Other Funds
Attachment VII	Supplemental Appropriation Resolution AS 16009 and Fiscal Planning Resolution AS 16900 for FY 2016 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 2015 Carryover Review* recommends changes to the FY 2016 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 22, 2015.

Office of the County Executive
12000 Government Center Parkway, Suite 552
Fairfax, VA 22035-0066
703-324-2531, TTY 703-222-5494, Fax 703-324-3956
www.fairfaxcounty.gov

FY 2015 End of Year Summary

A brief summary of the General Fund follows, comparing unaudited actual receipts and disbursements as of June 30, 2015 to the final estimates of the *FY 2015 Revised Budget Plan*.

GENERAL FUND STATEMENT AND BALANCE AVAILABLE

(in millions of dollars)

	FY 2015 Revised Budget Plan	FY 2015 Actual	Variance
Beginning Balance, July 1	\$156.39	\$156.39	\$0.00
Receipts and Transfers In	\$3,715.28	\$3,747.56	\$32.28
Total Available	\$3,871.67	\$3,903.95	\$32.28
Direct Expenditures	\$1,394.26	\$1,339.61	(\$54.64)
Transfers Out	\$2,401.50	\$2,401.50	\$0.00
Total Disbursements	\$3,795.75	\$3,741.11	(\$54.64)
Ending Balance, June 30	\$75.92	\$162.84	\$86.92
Managed Reserve	\$75.92	\$75.92	\$0.00
Balance	\$0.00	\$86.92	\$86.92
FY 2015 Commitments (\$40.01)			
Outstanding Encumbered Obligations			(\$33.11)
Outstanding Unencumbered Commitments			(\$3.08)
Reserve Adjustments			(\$3.82)
Balance after FY 2015 Commitments			\$46.91
Critical Requirements/Previous Board Commitments (\$19.28)			
Schools Capital			(\$13.10)
World Police and Fire Games			(\$2.00)
Turf Fields			(\$1.50)
Laurel Hill Adaptive Re-Use Project			(\$0.65)
Annandale ADHC			(\$0.17)
Reserve Adjustments			(\$1.86)
Balance after Critical Requirements			\$27.63
Allocations for Reserves/Capital (\$17.81)			
40% of Balance to Reserves - Revenue Stabilization Portion			(\$6.14)
40% of Balance to Reserves - Managed Reserve Portion			(\$4.91)
20% of Balance to Infrastructure Sinking Reserve Fund			(\$5.53)
Reserve Adjustments			(\$1.23)
Balance after Allocations for Reserves/Capital			\$9.82
Other Requirements (\$3.66)			
Emergency Systems Failure Project			(\$1.54)
Mobile Crisis Units			(\$0.80)
Prevention Fund			(\$0.65)
Resident Curator			(\$0.10)
School-Age Child Care (SACC) Expansion			(\$0.03)
Net-Zero Adjustments: <i>Public Assistance Eligibility Workers, Supplemental Nutrition Assistance Program - Employment and Training (SNAPET), John Hudson Summer Intern Program, Senior+ Program</i>			\$0.00
Reserve Adjustments			(\$0.54)
Net Balance			\$6.16

NOTE: Carryover is defined as the re-appropriation in FY 2016 of previously approved items such as outstanding encumbered obligations, unencumbered commitments and unexpended FY 2015 capital project and grant balances.

FY 2015 Carryover Review

Year-end Summary

FY 2015 General Fund Revenues and Transfers In were \$3.75 billion, an increase of only \$32.28 million or just 0.87 percent, over the FY 2015 Revised Budget Plan estimate. General Fund Revenue growth fluctuated during the year consistent with the last several years. This increase is the result of small improvements in a number of revenue categories including Personal Property, Sales Tax, Deed of Conveyance and Recordation Taxes. More detail on FY 2015 Revenue Variances may be found in Attachment II.

In addition, County agencies realized disbursement balances as a result of continuing close management of agency spending. Disbursements were below *FY 2015 Revised Budget Plan* projections by \$54.64 million or 1.44 percent. More detailed information on FY 2015 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 reserve adjustments, totaling \$40.01 million, the FY 2015 available disbursement balance is \$14.63 million or 0.39 percent of total disbursements.

As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$46.91 million or just a little more than 1 percent of the total County General Fund budget.

Carryover Actions

Allocation of this balance is used to address critical needs, meet Board policy for contributions to reserves and capital, and fund a small number of requirements that have been identified subsequent to the adoption of the FY 2016 budget. Of the total available balance of \$46.91 million, \$40.75 million is allocated in the Carryover package and \$6.16 million is recommended to be held in reserve to address other critical one-time requirements or be applied to the FY 2017 budget. Recommended spending is divided into three categories including: **Critical Requirements, Allocations for Reserves/Capital and All Other Requirements.** Consistent with the multi-year budget presentation, the FY 2017 impact of these recommendations are noted in the detailed administrative adjustments below.

Critical Requirements (\$19.28 million, including associated reserve adjustments)

The Critical Requirements recommended for funding as part of the *FY 2015 Carryover Review*, are all items that are based on previous direction of the Board of Supervisors. The five items in this category are:

- \$13.10 million to fund the County's initial contribution to the School's Sinking Fund for Infrastructure Replacement and Upgrades consistent with the Infrastructure Financing Committee Report approved on March 25, 2104 and the Board's Budget Guidance approved April 21, 2015. This contribution will be built into the FY 2017 baseline budget going forward.
- \$2.00 million contribution to the World Police and Fire Games. The Carryover Review also includes the appropriation of \$1.00 million in support from the Commonwealth of Virginia in support of the Games.
- \$1.50 million for the third and final 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.
- \$0.65 million for the second year of General Fund contributions for the Laurel Hill Adaptive Reuse project as identified in the July 29, 2014 Board Action item, and;
- \$0.17 million to fund a transition period of six months for the Annandale Adult Day Health Care Center as directed by the Board when the FY 2016 Budget was approved.

FY 2015 Carryover Review

Allocations for Reserves/Capital (\$17.81 million, including associated reserve adjustments)

Consistent with the Board's policies on funding reserves and the County's Infrastructure Sinking Reserve Fund, Carryover contributions have been calculated based on the balances after the critical requirements discussed above. As a result:

- \$11.05 million or 40 percent of the balance is allocated to the County's reserves. As a result of the Board's new policy on funding reserves which was approved on April 21, 2015 the allocations to the Managed and Revenue Stabilization Reserves have been made in proportion to their ultimate sizes (4 percent and 5 percent respectively). It is important to note that in addition to this allocation, all other Carryover adjustments have been accompanied with contributions to the two reserves as well, consistent with the Board policy of allocating 10 percent to reserves. As a result the total contributions to the reserves at Carryover is \$18.51 million and results in funded percentages of 2.18 percent and 3.41 percent respectively and;
- \$5.53 million or 20 percent of the balance is allocated as the second contribution to the Infrastructure Sinking Reserve Fund to address outstanding capital infrastructure requirements, consistent with the recommendations of the Infrastructure Financing Committee. As a result of the contributions this year and last year at Carryover a total of \$8.4 million is now available for County infrastructure and upgrade requirements.

All Other Requirements (\$3.66 million, including associated reserve adjustments)

Finally, there are a small number of other adjustments that are also necessary at this time. In some cases these adjustments 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. Additional support to meet Board priorities such as addressing critical mental health issues (\$0.80 million), reducing SACC waiting lists (\$0.03 million), supporting prevention efforts in the community (\$0.65 million) and providing opportunities as part of the resident curator program (\$0.10 million) are all also included as a result of additional work that staff has undertaken since the adoption of the FY 2016 budget. Finally the County continues to face emergency system failures in our aging infrastructure and I am recommending an increase of \$1.54 million in support of these unforeseen needs in FY 2016.

Remaining Balance

As a result of administrative adjustments and the associated managed reserve adjustment totaling \$40.75 million, a Carryover balance of \$6.16 million is available. This balance is reserved for future one-time needs or to address FY 2017 requirements.

Details of the adjustments included in the *FY 2015 Carryover Review* which have a General Fund impact are noted below in the Carryover Adjustments section of this letter.

FY 2017 Budget Development

The FY 2017 projected budget shortfall was approximately \$96 million when the FY 2016 Budget was adopted. Adjustments included in the *FY 2015 Carryover Review* increase the projected deficit to more than \$107 million primarily as the result of identifying additional reserve requirements associated with the growth of the budget in FY 2017. We will have the opportunity to discuss FY 2017 forecasts in more detail later in the Fall as our projections are refined.

As we continue to operate in a multi-year budget environment we must also look beyond just the upcoming year. That is why the Lines of Business (LOBs) discussion is so important. I look forward to reviewing the plans we have for the LOBs at our Budget Committee meeting scheduled for September 11, 2015.

FY 2015 Audit Adjustments

As the Board is aware, the financial audit of FY 2015 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2015 Comprehensive Annual Financial

FY 2015 Carryover Review

Report (CAFR) and in the audit package that is presented for the Board's approval as part of the *FY 2016 Third Quarter Review*.

Other Funds Adjustments

Attachment VI of the *FY 2015 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 2015 fund expenditure and revenue variances and notes changes in FY 2016 expenditures.

Carryover Adjustments

The *FY 2015 Carryover Review* includes net General Fund administrative adjustments and associated managed reserve adjustments totaling \$40.75 million. These adjustments are divided into three categories: Critical Requirements, Allocations for Reserves/Capital and All Other Requirements and include the following:

CRITICAL REQUIREMENTS (19.28 million, including associated reserve adjustments)

		RECURRING
Fairfax County Public Schools Capital	FY 2016 General Fund Transfer	<u>\$13,100,000</u>
Sinking Fund for Infrastructure Replacements and Upgrades	Net Cost	\$13,100,000
	FY 2017 General Fund Transfer	<u>\$13,100,000</u>
	Net Cost	\$13,100,000

As a result of the Joint School Board/County Board Infrastructure Financing Committee (IFC) Report approved by the Board of Supervisors on March 25, 2014, an amount of \$13,100,000 is included for transfer to the Fairfax County Public Schools (FCPS) beginning in FY 2016 and built into the budget baseline going forward, to offset expenses currently supported by school bonds for facility Infrastructure Replacement and Upgrades. FCPS has used an average of \$13.1 million in bond funding each year for the past several years to meet what is now termed Infrastructure Replacement and Upgrades. The Committee has recommended that both the County and Schools limit the practice of funding Infrastructure Replacement and Upgrades through bond funding. To transition to this new system of funding, the County will transfer \$13.1 million to the School Construction Fund annually, beginning in FY 2016. This transfer will fund, through paydown funding, capital replacement and upgrade requirements and will free up general obligation bond funding for school renovations or new capacity requirements.

		NON-RECURRING
Fund 10030, Contributory Fund	FY 2016 Revenue from the Commonwealth	\$1,000,000
World Police and Fire Games	FY 2016 General Fund Transfer	\$2,000,000
	Expenditures	<u>\$3,000,000</u>
	Net Cost	\$2,000,000
	FY 2017 Revenue from the Commonwealth	\$0
	FY 2017 General Fund Transfer	\$0
	Expenditures	<u>\$0</u>
	Net Cost	\$0

Fairfax County hosted the World Police and Fire Games from June 26 through July 5, 2015. This international athletic competition provided recreational Olympic-style sports competitions for police and

fire professionals from around the world. Approximately 10,000 athletes from 68 countries competed in more than 60 sports in Fairfax County and surrounding jurisdictions. Governor McAuliffe recommended and the General Assembly of the Commonwealth of Virginia authorized \$1.0 million from the Commonwealth's General Fund to the County in FY 2016 to support the efforts to host the games. This revenue from the Commonwealth will offset expenditures related to the games. The Memorandum of Understanding between the Commonwealth and the County will be presented to the Board of Supervisors at a future meeting for approval. In addition, the General Fund Transfer to Fund 10030, Contributory Fund, is increased an additional \$2.0 million in support for the games.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2016 General Fund Transfer	<u>\$1,500,000</u>
	Net Cost	\$1,500,000
Joint County/School Turf Field Program		
	FY 2017 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,500,000 to complete the third and final 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 2016.

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 fifteen synthetic turf fields at the eight remaining high schools in the County that did not currently have turf fields. Fields at Edison, Mt. Vernon and West Potomac have been completed and construction is now underway at Annandale, Hayfield, South County and Stuart. The remaining school, Thomas Jefferson, will be scheduled following the renovation of the school that is currently underway.

The current project estimate is \$14.1 million as a result of actual costs incurred and the bids that have been received for the seven schools. Additional site costs above those originally envisioned as well as the addition of a second field at Stuart, for a total of sixteen fields, have driven these increases. It should be noted that the Task Force report only envisioned one field at Stuart based on the size of the site, but it was possible to add a diamond field instead of a second rectangular field to maximize the available use of the facility.

As a result, the total original County and School commitment of \$9.0 million is now anticipated to be required to supplement the community funding and proffer funding. The County and Schools each contributed \$1.5 million at the FY 2013 and FY 2014 Carryover Reviews. This \$1.5 million contribution for each is therefore the final requirement to meet the \$9.0 million.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2016 General Fund Transfer	<u>\$650,000</u>
	Net Cost	\$650,000
Laurel Hill Adaptive Reuse Project		
	FY 2017 General Fund Transfer	<u>\$1,025,000</u>
	Net Cost	\$1,025,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$650,000 to support Fairfax County's FY 2016 General Fund contribution associated with the second of

four years of support for the Laurel Hill Adaptive Reuse project. The Board of Supervisors approved the Adaptive Reuse Agreement on July 29, 2014.

The General Fund contribution of \$650,000 and \$2,400,000 in contributions from a number of other County funding sources, including Transportation, Wastewater, and Stormwater funds, results in a total FY 2016 County contribution of \$3,050,000 to meet the required infrastructure improvements for FY 2016. The total County contribution for infrastructure improvements over the 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. It is important to note that the investment in the Adaptive Reuse project forgoes the need for the estimated \$11.4 million in remediation that otherwise would be required at the County owned site over a ten year period.

		NON-RECURRING	
Agency 71, Health Department Maintain Operations of the Annandale ADHC for Six Months		FY 2016 Revenue	\$81,321
		FY 2016 Expenditure	<u>\$250,557</u>
		Net Cost	\$169,236
		FY 2017 Revenue	\$0
		FY 2017 Expenditure	<u>\$0</u>
		Net Cost	\$0

An increase of \$250,557 is required to maintain operations at the Annandale Adult Day Health Center (ADHC) for six months. The closure of the Annandale ADHC program site was included in the FY 2016 Adopted Budget Plan; however, the closure has been delayed by the Board for six months to allow more time for participants to transition to other sites or arrange other care options. Additionally, it is anticipated that many of the current participants of the Annandale ADHC program site will be accommodated at the Lincolnia ADHC program site, which is currently undergoing renovations and is scheduled to be completed in the fall of 2015. Therefore, the six month delay will also accommodate the Lincolnia ADHC renovation schedule. The expenditure increase is partially offset by an increase in revenue from program fees for a net impact to the General Fund of \$169,236.

ALLOCATIONS FOR RESERVES/CAPITAL (\$17.81 mil, including associated reserve adjustments)

	NON-RECURRING	
Fund 10010, Revenue Stabilization Reserve Adjustments	FY 2016 General Fund Transfer	<u>\$10,279,367</u>
	Net Cost	\$10,279,367
	FY 2017 General Fund Transfer	<u>\$5,940,818</u>
	Net Cost	\$5,940,818

An increase of \$10,279,367 is transferred from the General Fund to Fund 10010, Revenue Stabilization, consistent with the County's reserve policy. On April 21, 2015, the Board of Supervisors approved revisions to the County's *Ten Principles of Sound Financial Management* to update the County's target reserve level from 5 percent to 10 percent of General Fund disbursements. Of the 10 percent target, 5 percent is allocated to the Revenue Stabilization Fund (previously a 3 percent target), 4 percent is allocated to the Managed Reserve in the General Fund (previously a 2 percent target), and the remaining 1 percent will be allocated to a new Economic Opportunity Reserve. As this new reserve is not to be funded until the Revenue Stabilization and Managed Reserves are fully funded at their new target levels, the 1 percent allocated for the new reserve is split proportionally between the Revenue Stabilization and Managed Reserves until the new reserve is established.

The total increase in the Revenue Stabilization Reserve includes \$6,140,096 as a result of the allocation of 40 percent of available balances after funding critical requirements being directed to the Revenue Stabilization Reserve as well as \$4,139,271 based on increased disbursements included at Carryover.

As a result of these adjustments and the \$536,848 transfer included in the FY 2016 Adopted Budget Plan, the projected FY 2016 balance in the Revenue Stabilization Fund is 3.41 percent of General Fund disbursements.

It should be noted that the FY 2017 projected transfer to the Revenue Stabilization Fund has also been adjusted to reflect the new target funding levels.

	NON-RECURRING	
Fund 30020, Infrastructure Replacement and Upgrades Infrastructure Sinking Reserve Fund	FY 2016 General Fund Transfer	<u>\$5,526,639</u>
	Net Cost	\$5,526,639
	FY 2017 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund Transfer to Fund 30020, Infrastructure Replacement and Upgrades Fund, is increased by \$5,526,639 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 Fund as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements. Principal funding for the Sinking Fund was to 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

FY 2015 Carryover Review

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 unencumbered carryover balance after funding critical requirements, an amount of \$5,526,639 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. The Board approved an amount of \$2,850,000 for the Sinking Fund as part of the *FY 2014 Carryover Review* and this adjustment will result in a total Sinking Fund of \$8,376,639. This funding will be appropriated as part of the *FY 2015 Carryover Review* to fund major infrastructure requirements such as, the replacement of roofs, electrical systems, HVAC units, plumbing systems, windows, emergency generators, and elevators.

OTHER REQUIREMENTS

(\$3.66 million, including associated reserve adjustments)

	NON-RECURRING
Fund 30020, Infrastructure Replacement and Upgrades	FY 2016 General Fund Transfer <u>\$1,535,166</u>
Emergency Systems Failure Fund	Net Cost \$1,535,166
	FY 2017 General Fund Transfer <u>\$0</u>
	Net Cost \$0

The General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades Fund, is increased by \$1,535,166 to support emergency system failures that occur at aging County facilities throughout the year. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. In recent months, several unanticipated emergency repairs have been necessary including the replacement of the Kings Park Library's HVAC roof-top unit which developed internal deficiencies causing the unit to repeatedly shutdown without warning, the remediation of water infiltration at the Gum Springs Community Center, and tunnel remediation at the County's Lorton Workhouse facility. This increase will provide a source of funding for these types of unforeseen emergency repairs and, in combination with the remaining project balance, will provide for approximately \$5,000,000 in available funding at the beginning of FY 2016.

	RECURRING
Fund 40040, Fairfax-Falls Church	
Community Services Board	FY 2016 General Fund Transfer <u>\$800,000</u>
Mobile Crisis Unit	Net Cost \$800,000
	FY 2017 General Fund Transfer <u>\$800,000</u>
	Net Cost \$800,000

The General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board, is increased by \$800,000 to support 6/6.0 FTE new merit positions and establish a second Mobile Crisis Unit (MCU) providing crisis intervention and assessment services directly in the community to individuals in psychiatric crisis who are unable or unwilling to seek services in CSB's existing clinics. A second MCU, including 1/1.0 FTE Emergency/Mobile Crisis Unit Supervisor and 5/5.0 Mental Health Supervisor/Specialist positions, operating 12 hours per day, 7 days per week will provide additional capacity to meet increased demand from police, hospitals, schools and community members as well as meet new State requirements, primarily related to timeliness and reporting. Given the effectiveness of the

FY 2015 Carryover Review

existing MCU, CSB anticipates that additional personnel will be able to divert individuals in a psychiatric emergency from more costly options, such as facility-based emergency services, voluntary or involuntary hospital admissions and incarceration.

The addition of this second MCU, along with \$500,000 appropriated from the CSB's fund balance as "bridge" funding, is designed to further enhance the crisis intervention services in the County. As the Board was informed at the July 21, 2015 Human Services Committee meeting, the County received \$142,972 in State grant funding to fund a Crisis Intervention Team (CIT) coordinator and to conduct outreach, policy development and stakeholder engagement. This support is valuable but is not enough to meet the County's goal of improving crisis intervention services. The bridge funding will allow the County to support a limited scale CIT assessment site for individuals experiencing a mental health crisis, as well as other diversion services, and will also help to further mature and develop the County's CIT program. This bridge funding investment is designed to help improve officer and consumer safety, and appropriately redirect individuals with mental illness from the criminal justice system to the health care system as well as to better position the County for future State grant opportunities.

		NON-RECURRING
Fund 30010, General Construction and Contributions	FY 2016 General Fund Transfer	<u>\$650,000</u>
	Net Cost	\$650,000
Prevention Incentive Fund	FY 2017 General Fund Transfer	<u>\$0</u>
	Net Cost	\$0

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$650,000 to replenish the Prevention Incentive Fund created in FY 2007 to provide incentive funding for the development of programs and initiatives to prevent youth violence, gang involvement, and other negative outcomes and problem behaviors. The Prevention Incentive Fund includes a funding pool from which competitive awards are made to community-based organizations to implement evidence-based prevention programs that have demonstrated effectiveness in achieving outcomes identified by the Successful Children and Youth Policy Team. Funding for the Prevention Incentive Fund has been made available through FY 2015 balances from Human Services agencies.

		RECURRING
Agency 51, Park Authority	FY 2016 Revenue	\$0
	FY 2016 Expenditure	<u>\$102,500</u>
	Net Cost	\$102,500
Resident Curator Program	FY 2017 Revenue	\$0
	FY 2017 Expenditure	<u>\$125,000</u>
	Net Cost	\$125,000

An increase of \$102,500 is required to continue the Resident Curator Program (RCP) in Fairfax County. In January 2011, the Virginia General Assembly enacted enabling legislation allowing local jurisdictions to establish RCPs. The legislation defines a resident curator as an entity that contracts with a locality to preserve and maintain a publicly-owned or publicly-leased historic property in exchange for gaining use of the property. Successful RCPs are in place in Delaware, Maryland, and Massachusetts. Fairfax County is the first Virginia locality to establish a RCP. Funding of \$50,000 was approved by the Board of Supervisors as part of the *FY 2015 Third Quarter Review* to begin the program.

Funding of \$50,000 will continue to support a limited term Project Manager who will help implement the program and assess the full spectrum of public interest in each property. In addition, the Project Manager will work on marketing strategies, assist in the development of lease options for interested parties, and explore additional alternative funding sources for the program. Funding of \$52,500 will support marketing and advertising, development of reports and treatment plans related to historic structures, office supplies and printing costs, property appraisals, and site survey work that is required to delineate property boundaries and responsibilities.

	RECURRING
Agency 67, Department of Family Services	FY 2016 Revenue \$1,189,019
Agency 89, Fringe Benefits	FY 2016 Expenditure \$1,059,539
Increase Capacity of the School-Age Child Care (SACC) Program	FY 2016 Expenditure <u>\$157,528</u>
	Net Cost \$28,048
	FY 2017 Revenue \$1,189,019
	FY 2017 Expenditure \$1,059,539
	FY 2017 Expenditure <u>\$157,528</u>
	Net Cost \$28,048

Funding of \$1,217,067 is included to increase capacity at elementary schools located throughout the County in the School-Age Child Care (SACC) program. The expenditure increase is partially offset by an increase in revenue for a net cost to the County of \$28,048. The addition of the SACC funding is consistent with the discussions at the July 21, 2015, Human Services Committee of the Board.

As indicated in the March 31, 2015 presentation to the Board of Supervisors, County staff was working to increase capacity and to identify additional space for use by the SACC program. As a result of these efforts, additional capacity has been identified for both After School and Before School SACC. In total, an additional 295 children will be provided care in After School SACC and 416 children will be provided care in Before School SACC. Additionally, the SACC program has expanded capacity to serve 90 children previously enrolled in the Computer Learning Center (CLC) program at Annandale Terrace and Mount Vernon Woods Elementary Schools. As a result of these changes, an additional 801 children will be provided care in the SACC program. The additional capacity has been identified as follows:

Increase Capacity-After School SACC

Capacity for the After School SACC program has increased as the result of dedicated new space at Hayfield Secondary School and Westgate Elementary School, the use of shared space at Island Creek and Crossfield Elementary Schools and the addition of benefits eligible support at seven elementary schools. Funding supports the continuation of the modified SACC model which primarily utilizes benefits-eligible support implemented in FY 2010.

- **Hayfield Secondary School**
The principal at Hayfield Secondary School has dedicated a room for use by the SACC program. This will provide care to 35 children from Hayfield Elementary School with the possibility of expansion in the future. Hayfield Elementary School has one of the longest wait lists in the County with 111 children currently waiting for care.
- **Second SACC room at Westgate Elementary School**
Due to the renovation of Westgate Elementary School, a second room is now available for the SACC program. This is consistent with County policy on expanding SACC to two rooms upon completion of a school renovation. Shared space has also been provided to expand capacity;

therefore, after school care will be provided to an additional 50 children. Westgate Elementary School has a wait list of more than 80 children.

- **Additional Shared Space and Capacity at Nine Elementary Schools**

The principals at Island Creek and Crossfield Elementary schools have provided the SACC program the use of additional shared space (e.g. art room, computer room). This combined with the addition of benefits-eligible support at seven elementary schools will provide care to an additional 210 children. The seven elementary schools are Belvedere, Brookfield, Fairfax Villa, Franconia, Franklin Sherman, Vienna, and Willow Springs. All of these schools currently have wait lists and five of the nine schools have wait lists of more than 50 children. Staff will continue to work with FCPS to identify additional space at elementary schools, specifically targeting those elementary schools with high wait lists.

Increase Capacity-Before School SACC

In response to the change in bell schedule implemented by FCPS in the fall of 2014, the demand for before school SACC has increased. Capacity can be increased at 30 elementary schools by increasing the hours of current employees from 25 hours per week to 30 hours per week. This change will allow the SACC program to serve an additional 416 children.

Computer Learning Center Programs

Funding is included to serve children previously enrolled in the Computer Learning Center (CLC) program at Annandale Terrace and Mount Vernon Woods Elementary Schools. These CLC programs were eliminated as part of the FY 2016 Adopted Budget Plan but in an effort to serve these children in a structured after school program, funding has been included to accommodate 90 children.

	RECURRING	
	FY 2016 Revenue	\$797,234
Agency 67, Department of Family Services	FY 2016 Expenditure	\$549,588
Agency 89, Fringe Benefits	FY 2016 Expenditure	<u>\$247,646</u>
Public Assistance Eligibility Workers	Net Cost	\$0
	FY 2017 Revenue	\$797,234
	FY 2017 Expenditure	\$549,588
	FY 2017 Expenditure	<u>\$247,646</u>
	Net Cost	\$0

Funding of \$797,234 is required to appropriate additional FY 2016 revenue from the state to support 9/9.0 FTE new positions. These positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division. It should be noted that an increase of \$247,646 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

In accordance with federal and state policy, the County is required to determine eligibility for public assistance and enroll clients in benefits programs within a certain timeframe. In June 2015, the ongoing monthly caseload was more than 95,000 cases, which is an increase of more than 2,000 cases since December 2014. Federal and state policies require that 100 percent of cases for each program are processed within the mandated timeframes with 100 percent accuracy. The County is not currently meeting these mandates. This leaves the County vulnerable to both internal and external audit findings. In fact, the KPMG audit for the year ending June 30, 2014 found material noncompliance in both the TANF and Medicaid programs.

DFS has taken many steps to narrow performance gaps, including adding positions to address backlogs and overly burdensome caseloads; establishing a more robust management structure to focus on case review and increased monitoring; providing intensive staff training to strengthen knowledge of policies and procedures and reduce casework errors; and implementing new work-management processes to improve efficiency. Although there is an improvement over the previous year's audit findings, even with the additional resources added to address the rising caseloads, preliminary findings for this year's audit indicate that the County continues to be in noncompliance for both timeliness and quality assurance.

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

Agency 67, Department of Family Services Supplemental Nutrition Assistance Program – Employment & Training	RECURRING	
	FY 2016 Revenue	\$21,379
	FY 2016 Expenditure	<u>\$21,379</u>
	Net Cost	\$0
	FY 2017 Revenue	\$21,379
	FY 2017 Expenditure	<u>\$21,379</u>
	Net Cost	\$0

Funding of \$21,379 is required to appropriate additional FY 2016 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.

Agency 67, Department of Family Services John Hudson Summer Intern Program	NON-RECURRING	
	FY 2016 Revenue	\$10,000
	FY 2016 Expenditure	<u>\$10,000</u>
	Net Cost	\$0
	FY 2017 Revenue	\$0
	FY 2017 Expenditure	<u>\$0</u>
	Net Cost	\$0

Funding of \$10,000 is required to appropriate FY 2016 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.

Agency 79, Department of Neighborhood and Community Services Senior+ Program	RECURRING	
	FY 2016 Revenue	(\$42,951)
	FY 2016 Expenditures	<u>(\$42,951)</u>
	Net Cost	\$0
	FY 2017 Revenue	(\$42,951)
	FY 2017 Expenditures	<u>(\$42,951)</u>
	Net Cost	\$0

A decrease of \$42,951 in revenues and expenditures is associated with the redesigned Senior+ program, resulting in no net impact to the General Fund. As outlined in the June 5, 2015 memo to the Board of Supervisors, the redesigned Senior+ program will be a paradigm shift from what was a medically-based program to a social inclusion model. The Senior+ program will no longer be a separate program within the senior center but will operate as a service for all center participants and support them in moving along the continuum of care, when appropriate. It will focus primarily on providing modifications, adaptations, and strategies supporting the ability of all to participate. In recognition of the move away from the current separate and distinct program model toward a new social inclusion model, the Senior+ program fee will be eliminated. The revenue impact of this fee elimination will be completely offset by an expenditure reduction in a new contract's operation expenses, resulting in no net impact to the General Fund. Senior+ program participants will be enrolled as senior center participants and required to pay only the annual senior center registration fee.

Consideration Items

At this time there are no consideration items from the Board of Supervisors.

Additional Adjustments in Other Funds

Total FY 2016 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$1.365 billion over the FY 2016 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$26.02 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2016 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$276.01 million, excluding debt service, over the FY 2016 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 16009 as well as Fiscal Planning Resolution AS 16900 to provide expenditure authorization for FY 2015 Carryover encumbrances, unexpended balances, administrative adjustments and the associated adjustments to the Managed Reserve, including the following:

- Board appropriation of \$33.11 million in General Fund encumbrances related to Direct Expenditures from FY 2015 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered Board commitments totaling \$3.08 million as detailed in Attachment IV.

FY 2015 Carryover Review

- 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 \$236.41 million, or an increase of \$127.37 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 2015 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

ATTACHMENT I:
SCHEDULES

FY 2015 CARRYOVER FUND STATEMENT

	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
Beginning Balance	\$156,391,257	\$156,391,257	\$0	\$75,915,037	\$75,915,037	\$0	\$0	\$0	\$162,837,530	\$86,922,493
Revenue										
Real Property Taxes	\$2,353,636,574	\$2,356,351,644	\$2,715,070	\$2,434,215,819	\$2,434,215,819	\$0	\$0	\$0	\$2,434,215,819	\$0
Personal Property Taxes ¹	362,626,591	369,439,978	6,813,387	369,389,423	369,389,423	0	0	0	369,389,423	0
General Other Local Taxes	488,355,945	505,820,261	17,464,316	495,137,332	495,137,332	0	0	0	495,137,332	0
Permit, Fees & Regulatory Licenses	41,902,168	45,545,990	3,643,822	45,572,818	45,572,818	0	0	0	45,572,818	0
Fines & Forfeitures	13,348,086	13,115,761	(232,325)	13,348,086	13,348,086	0	0	0	13,348,086	0
Revenue from Use of Money and Property	15,238,034	15,118,488	(119,546)	21,003,774	21,003,774	0	0	0	21,003,774	0
Charges for Services	73,422,479	73,092,594	(329,885)	74,616,185	74,616,185	0	0	1,227,389	75,843,574	1,227,389
Revenue from the Commonwealth ¹	306,010,099	300,717,720	(5,292,379)	309,599,935	309,599,935	0	0	13,520	309,613,455	13,520
Revenue from the Federal Government	28,474,799	36,077,799	7,603,000	29,289,909	29,289,909	0	0	805,093	30,095,002	805,093
Recovered Costs/Other Revenue	20,112,361	20,126,171	13,810	18,334,374	18,334,374	0	0	10,000	18,344,374	10,000
Total Revenue	\$3,703,127,136	\$3,735,406,406	\$32,279,270	\$3,810,507,655	\$3,810,507,655	\$0	\$0	\$2,056,002	\$3,812,563,657	\$2,056,002
Transfers In										
Fund 40030 Cable Communications	\$3,148,516	\$3,148,516	\$0	\$3,532,217	\$3,532,217	\$0	\$0	\$0	\$3,532,217	\$0
Fund 40040 Fairfax-Falls Church Community Services Board	4,000,000	4,000,000	0	0	0	0	0	0	0	0
Fund 40080 Integrated Pest Management	138,000	138,000	0	141,000	141,000	0	0	0	141,000	0
Fund 40100 Stormwater Services	1,000,000	1,000,000	0	1,125,000	1,125,000	0	0	0	1,125,000	0
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	0	548,000	548,000	0	0	0	548,000	0
Fund 40150 Refuse Disposal	535,000	535,000	0	577,000	577,000	0	0	0	577,000	0
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	0	49,000	49,000	0	0	0	49,000	0
Fund 40170 I-95 Refuse Disposal	175,000	175,000	0	186,000	186,000	0	0	0	186,000	0
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	0	2,850,000	2,850,000	0	0	0	2,850,000	0
Fund 80000 Park Revenue	775,000	775,000	0	820,000	820,000	0	0	0	820,000	0
Total Transfers In	\$12,148,516	\$12,148,516	\$0	\$9,828,217	\$9,828,217	\$0	\$0	\$0	\$9,828,217	\$0
Total Available	\$3,871,666,909	\$3,903,946,179	\$32,279,270	\$3,896,250,909	\$3,896,250,909	\$0	\$0	\$2,056,002	\$3,985,229,404	\$88,978,495
Direct Expenditures										
Personnel Services	\$740,709,237	\$734,388,810	(\$6,320,427)	\$773,546,456	\$773,546,456	\$0	\$0	\$1,853,644	\$775,400,100	\$1,853,644
Operating Expenses	382,636,896	338,563,398	(44,073,498)	342,454,643	342,397,956	31,910,029	3,081,001	96,968	377,485,954	35,087,998
Recovered Costs	(44,120,045)	(42,467,566)	1,652,479	(44,489,319)	(44,489,319)	0	0	0	(44,489,319)	0
Capital Equipment	3,350,625	2,128,669	(1,221,956)	126,017	182,704	1,194,976	0	0	1,377,680	1,194,976
Fringe Benefits	311,678,767	306,998,946	(4,679,821)	338,338,526	338,338,526	0	0	405,174	338,743,700	405,174
Total Direct Expenditures	\$1,394,255,480	\$1,339,612,257	(\$54,643,223)	\$1,409,976,323	\$1,409,976,323	\$33,105,005	\$3,081,001	\$2,355,786	\$1,448,518,115	\$38,541,792
Transfers Out										
Fund S10000 School Operating	\$1,768,498,393	\$1,768,498,393	\$0	\$1,825,153,345	\$1,825,153,345	\$0	\$0	\$0	\$1,825,153,345	\$0
Fund S31000 School Construction	0	0	0	0	0	0	0	13,100,000	13,100,000	13,100,000
Fund 10010 Revenue Stabilization ^{2,3}	10,345,428	10,345,428	0	536,848	536,848	0	0	10,279,367	10,816,215	10,279,367
Fund 10020 Community Funding Pool	10,611,143	10,611,143	0	10,611,143	10,611,143	0	0	0	10,611,143	0
Fund 10030 Contributory Fund	15,020,884	15,020,884	0	12,894,637	12,894,637	0	0	2,000,000	14,894,637	2,000,000
Fund 10040 Information Technology	11,251,260	11,251,260	0	2,700,000	2,700,000	0	0	0	2,700,000	0
Fund 20000 County Debt Service	133,742,157	133,742,157	0	127,793,296	127,793,296	0	0	0	127,793,296	0
Fund 20001 School Debt Service	177,141,176	177,141,176	0	187,157,477	187,157,477	0	0	0	187,157,477	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	26,082,606	26,082,606	0	19,041,768	19,041,768	0	0	2,800,000	21,841,768	2,800,000
Fund 30020 Infrastructure Replacement and Upgrades	5,550,000	5,550,000	0	2,700,000	2,700,000	0	0	7,061,805	9,761,805	7,061,805

FY 2015 Carryover Review

FY 2015 CARRYOVER FUND STATEMENT

	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 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	5,750,000	5,750,000	0	0	0	0	0	0	0	0
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	112,186,215	112,186,215	0	115,488,498	115,488,498	0	0	800,000	116,288,498	800,000
Fund 40330 Elderly Housing Programs	1,869,683	1,869,683	0	1,896,649	1,896,649	0	0	0	1,896,649	0
Fund 50000 Federal/State Grants	5,208,464	5,208,464	0	5,408,464	5,408,464	0	0	0	5,408,464	0
Fund 60000 County Insurance	40,267,550	40,267,550	0	23,278,826	23,278,826	0	0	0	23,278,826	0
Fund 60020 Document Services Division	2,398,233	2,398,233	0	2,278,233	2,278,233	0	0	0	2,278,233	0
Fund 60040 Health Benefits	1,000,000	1,000,000	0	0	0	0	0	0	0	0
Fund 73030 OPEB Trust	28,000,000	28,000,000	0	26,000,000	26,000,000	0	0	0	26,000,000	0
Fund 83000 Alcohol Safety Action Program	427,165	427,165	0	486,678	486,678	0	0	0	486,678	0
Total Transfers Out	\$2,401,496,392	\$2,401,496,392	\$0	\$2,409,571,897	\$2,409,571,897	\$0	\$0	\$36,041,172	\$2,445,613,069	\$36,041,172
Total Disbursements	\$3,795,751,872	\$3,741,108,649	(\$54,643,223)	\$3,819,548,220	\$3,819,548,220	\$33,105,005	\$3,081,001	\$38,396,958	\$3,894,131,184	\$74,582,964
Total Ending Balance	\$75,915,037	\$162,837,530	\$86,922,493	\$76,702,689	\$76,702,689	(\$33,105,005)	(\$3,081,001)	(\$36,340,956)	\$91,098,220	\$14,395,531
Less:										
Managed Reserve ^{2,4}	\$75,915,037	\$75,915,037	\$0	\$76,702,689	\$76,702,689	\$1,473,173	\$137,105	\$6,621,847	\$84,934,814	\$8,232,125
Reserve for Potential FY 2016 One-Time Requirements and FY 2017 Budget Development ⁵								6,163,406	6,163,406	6,163,406
Total Available	\$0	\$86,922,493	\$86,922,493	\$0	\$0	(\$34,578,178)	(\$3,218,106)	(\$49,126,209)	\$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 Consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015, the County has a target reserve level of 10 percent of General Fund disbursements. This target level is an increase of 5 percent over the previous target. As disbursement increases are approved, an additional amount equal to 10 percent of these increases will be allocated to the County's reserves. Of the 10 percent target, 5 percent is allocated to Fund 10010, Revenue Stabilization, 4 percent is allocated to the Managed Reserve in the General Fund, and the remaining 1 percent will be allocated to a new Economic Opportunity Reserve. As this new reserve is not to be funded until the Revenue Stabilization and Managed Reserves are fully funded at their new target levels, this 1 percent is split proportionally (0.55 percent to Revenue Stabilization and 0.45 percent to Managed Reserve) until the new reserve is established. In addition, per Board direction, in order to build reserves towards the new target level, 40 percent of available year-end balances after funding critical requirements have been directed to the Revenue Stabilization Fund and the Managed Reserve. This additional funding is also split proportionally (55.55 percent to Revenue Stabilization and 44.45 percent to Managed Reserve).

³ Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, an increase of 2.00 percent over the previous target of 3.00 percent. To meet the new funding requirements, 5.55 percent (the 5.00 percent target plus an additional 0.55 percent) of disbursement increases included in the *FY 2015 Carryover Review* are transferred to the Revenue Stabilization Fund. This amount totals \$4.14 million. An additional amount of \$6.14 million is included per the Board's direction to allocate 40 percent of available year-end balances after funding critical requirements to reserves. As a result of these adjustments, the FY 2016 projected balance in the Revenue Stabilization Fund is \$132.61 million, or 3.41 percent of total General Fund disbursements.

⁴ Target funding for the Managed Reserve is 4.00 percent of total General Fund disbursements, an increase of 2.00 percent over the previous target of 2.00 percent. To meet the new funding requirements, 4.45 percent (the 4.00 percent target plus an additional 0.45 percent) of disbursement increases included in the *FY 2015 Carryover Review* are directed to the Managed Reserve. This amount totals \$3.32 million. An additional amount of \$4.91 million is included per the Board's direction to allocate 40 percent of available year-end balances after funding critical requirements to reserves. As a result of these adjustments, the FY 2016 projected balance in the Managed Reserve is \$84.93 million, or 2.18 percent of total General Fund disbursements.

⁵ As part of the *FY 2015 Carryover Review*, an amount of \$6,163,406 has been set aside in reserve to address potential FY 2016 one-time requirements or for FY 2017 budget development.

FY 2015 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services											
01	Board of Supervisors	\$5,276,164	\$4,701,988	(\$574,176)	\$5,588,122	\$5,588,122	\$0	\$1,743	\$0	\$5,589,865	\$1,743
02	Office of the County Executive	6,612,407	5,868,895	(743,512)	6,548,294	6,548,294	1,228	29,574	0	6,579,096	30,802
04	Department of Cable and Consumer Services	972,263	834,766	(137,497)	956,395	956,395	43,365	0	0	999,760	43,365
06	Department of Finance	8,862,102	7,407,181	(1,454,921)	8,268,986	8,268,986	866,257	19,624	0	9,154,867	885,881
11	Department of Human Resources	7,370,572	7,215,555	(155,017)	7,306,424	7,306,424	97,737	0	0	7,404,161	97,737
12	Department of Purchasing and Supply Management	4,662,659	4,354,735	(307,924)	4,643,774	4,643,774	295,801	7,500	0	4,947,075	303,301
13	Office of Public Affairs	1,345,316	1,146,688	(198,628)	1,226,162	1,226,162	59,290	7,021	0	1,292,473	66,311
15	Office of Elections	4,102,939	3,493,964	(608,975)	4,032,359	4,032,359	572,542	0	0	4,604,901	572,542
17	Office of the County Attorney	7,830,592	6,538,964	(1,291,628)	6,714,266	6,714,266	1,287,715	0	0	8,001,981	1,287,715
20	Department of Management and Budget	4,550,794	4,424,741	(126,053)	4,539,311	4,539,311	6,219	21,776	0	4,567,306	27,995
37	Office of the Financial and Program Auditor	357,874	230,864	(127,010)	367,963	367,963	0	0	0	367,963	0
41	Civil Service Commission	414,231	370,213	(44,018)	429,088	429,088	0	1,747	0	430,835	1,747
57	Department of Tax Administration	23,186,640	23,087,505	(99,135)	23,619,724	23,619,724	99,129	0	0	23,718,853	99,129
70	Department of Information Technology	34,633,845	33,198,737	(1,435,108)	31,288,662	31,288,662	1,375,165	50,000	0	32,713,827	1,425,165
	Total Legislative-Executive Functions / Central Services	\$110,178,398	\$102,874,796	(\$7,303,602)	\$105,529,530	\$105,529,530	\$4,704,448	\$138,985	\$0	\$110,372,963	\$4,843,433
Judicial Administration											
80	Circuit Court and Records	\$10,609,229	\$10,570,642	(\$38,587)	\$10,837,645	\$10,837,645	\$33,712	\$4,874	\$0	\$10,876,231	\$38,586
82	Office of the Commonwealth's Attorney	3,517,092	3,376,105	(140,987)	3,718,255	3,718,255	973	16,887	0	3,736,115	17,860
85	General District Court	2,332,938	2,098,003	(234,935)	2,370,845	2,370,845	184,808	6,374	0	2,562,027	191,182
91	Office of the Sheriff	18,545,321	20,079,843	1,534,522	18,583,128	18,583,128	600,486	0	0	19,183,614	600,486
	Total Judicial Administration	\$35,004,580	\$36,124,593	\$1,120,013	\$35,509,873	\$35,509,873	\$819,979	\$28,135	\$0	\$36,357,987	\$848,114
Public Safety											
04	Department of Cable and Consumer Services	\$676,427	\$756,869	\$80,442	\$698,177	\$698,177	\$0	\$0	\$0	\$698,177	\$0
31	Land Development Services	9,749,996	9,818,170	68,174	10,104,746	10,104,746	57,296	0	0	10,162,042	57,296
81	Juvenile and Domestic Relations District Court	22,405,204	21,957,740	(447,464)	22,589,661	22,589,661	400,682	0	0	22,990,343	400,682
90	Police Department	183,441,981	178,721,676	(4,720,305)	180,792,263	180,792,263	3,772,600	750,000	0	185,314,863	4,522,600
91	Office of the Sheriff	46,228,319	41,671,629	(4,556,690)	46,196,681	46,196,681	810,351	200,000	0	47,207,032	1,010,351
92	Fire and Rescue Department	187,813,378	182,769,246	(5,044,132)	186,829,813	186,829,813	5,044,130	0	83,000	191,956,943	5,127,130
93	Office of Emergency Management	2,483,684	1,877,335	(606,349)	1,836,708	1,836,708	542,445	6,412	0	2,385,565	548,857
97	Department of Code Compliance	4,090,635	3,943,145	(147,490)	4,225,341	4,225,341	4,307	0	0	4,229,648	4,307
	Total Public Safety	\$456,889,624	\$441,515,810	(\$15,373,814)	\$453,273,390	\$453,273,390	\$10,631,811	\$956,412	\$83,000	\$464,944,613	\$11,671,223
Public Works											
08	Facilities Management Department	\$55,034,280	\$52,395,116	(\$2,639,164)	\$54,523,321	\$54,523,321	\$2,590,555	\$48,609	\$0	\$57,162,485	\$2,639,164
25	Business Planning and Support	980,765	903,588	(77,177)	1,205,527	1,205,527	11,400	0	0	1,216,927	11,400
26	Office of Capital Facilities	13,438,105	13,150,051	(288,054)	13,475,164	13,475,164	274,133	0	0	13,749,297	274,133
87	Unclassified Administrative Expenses (Public Works)	3,633,711	3,233,528	(400,183)	3,391,562	3,391,562	293,036	0	0	3,684,598	293,036
	Total Public Works	\$73,086,861	\$69,682,283	(\$3,404,578)	\$72,595,574	\$72,595,574	\$3,169,124	\$48,609	\$0	\$75,813,307	\$3,217,733
Health and Welfare											
67	Department of Family Services	\$192,251,470	\$183,351,821	(\$8,899,649)	\$195,671,254	\$195,671,254	\$2,654,461	\$0	\$1,640,506	\$199,966,221	\$4,294,967
68	Department of Administration for Human Services	12,557,603	12,368,239	(189,364)	12,995,921	12,995,921	95,361	0	0	13,091,282	95,361
71	Health Department	56,161,685	51,873,700	(4,287,985)	55,083,029	55,083,029	2,927,630	590,000	250,557	58,851,216	3,768,187
73	Office to Prevent and End Homelessness	13,021,868	10,914,595	(2,107,273)	12,141,549	12,141,549	1,297,482	0	0	13,439,031	1,297,482
79	Department of Neighborhood and Community Services	28,499,876	27,765,259	(734,617)	28,096,455	28,096,455	656,833	0	(42,951)	28,710,337	613,882
	Total Health and Welfare	\$302,492,502	\$286,273,614	(\$16,218,888)	\$303,988,208	\$303,988,208	\$7,631,767	\$590,000	\$1,848,112	\$314,058,087	\$10,069,879
Parks and Libraries											
51	Fairfax County Park Authority	\$23,543,070	\$23,085,651	(\$457,419)	\$23,440,278	\$23,440,278	\$408,175	\$0	\$102,500	\$23,950,953	\$510,675
52	Fairfax County Public Library	29,541,158	26,849,179	(2,691,979)	27,669,124	27,669,124	2,160,124	469,318	0	30,298,566	2,629,442
	Total Parks and Libraries	\$53,084,228	\$49,934,830	(\$3,149,398)	\$51,109,402	\$51,109,402	\$2,568,299	\$469,318	\$102,500	\$54,249,519	\$3,140,117

FY 2015 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
Community Development										
16 Economic Development Authority	\$7,335,923	\$7,335,920	(\$3)	\$7,463,150	\$7,463,150	\$0	\$0	\$0	\$7,463,150	\$0
31 Land Development Services	14,409,476	12,662,071	(1,747,405)	14,909,179	14,909,179	831,934	790,001	0	16,531,114	1,621,935
35 Department of Planning and Zoning	11,003,586	9,896,563	(1,107,023)	10,670,696	10,670,696	1,054,832	25,000	0	11,750,528	1,079,832
36 Planning Commission	690,133	633,700	(56,433)	754,387	754,387	200	0	0	754,587	200
38 Department of Housing and Community Development	6,370,771	5,610,672	(760,099)	6,255,389	6,255,389	75,279	27,450	0	6,358,118	102,729
39 Office of Human Rights and Equity Programs	1,516,179	1,382,453	(133,726)	1,534,778	1,534,778	0	7,091	0	1,541,869	7,091
40 Department of Transportation	8,794,942	7,538,750	(1,256,192)	7,856,391	7,856,391	1,153,236	0	0	9,009,627	1,153,236
Total Community Development	\$50,121,010	\$45,060,129	(\$5,060,881)	\$49,443,970	\$49,443,970	\$3,115,481	\$849,542	\$0	\$53,408,993	\$3,965,023
Nondepartmental										
87 Unclassified Administrative Expenses (Nondepartmental)	\$9,894	\$2,000	(\$7,894)	(\$1,200,000)	(\$1,200,000)	\$1,925	\$0	\$0	(\$1,198,075)	\$1,925
89 Employee Benefits	313,388,383	308,144,202	(5,244,181)	339,726,376	339,726,376	462,171	0	405,174	340,593,721	867,345
Total Nondepartmental	\$313,398,277	\$308,146,202	(\$5,252,075)	\$338,526,376	\$338,526,376	\$464,096	\$0	\$405,174	\$339,395,646	\$869,270
Total General Fund Direct Expenditures	\$1,394,255,480	\$1,339,612,257	(\$54,643,223)	\$1,409,976,323	\$1,409,976,323	\$33,105,005	\$3,081,001	\$2,438,786	\$1,448,601,115	\$38,624,792

FY 2015 CARRYOVER EXPENDITURES BY FUND **SUMMARY OF APPROPRIATED FUNDS**

Attachment I
Final - September 22, 2015

Fund	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
General Fund Group										
10001 General Fund	\$1,394,255,480	\$1,339,612,257	(\$54,643,223)	\$1,409,976,323	\$1,409,976,323	\$33,105,005	\$3,081,001	\$2,438,786	\$1,448,601,115	\$38,624,792
10020 Consolidated Community Funding Pool	10,611,143	10,535,093	(76,050)	10,611,143	10,611,143	76,050	0	0	10,687,193	76,050
10030 Contributory Fund	15,094,665	15,043,954	(50,711)	12,967,166	12,967,166	0	0	3,000,000	15,967,166	3,000,000
10040 Information Technology	46,006,474	11,220,925	(34,785,549)	6,424,000	6,424,000	34,785,549	0	1,454,505	42,664,054	36,240,054
Total General Fund Group	\$1,465,967,762	\$1,376,412,229	(\$89,555,533)	\$1,439,978,632	\$1,439,978,632	\$67,966,604	\$3,081,001	\$6,893,291	\$1,517,919,528	\$77,940,896
Debt Service Funds										
20000 Consolidated Debt Service	\$321,297,599	\$311,178,438	(\$10,119,161)	\$321,900,342	\$321,900,342	\$1,090,052	\$0	\$9,090,038	\$332,080,432	\$10,180,090
Capital Project Funds										
30000 Metro Operations and Construction	\$36,156,089	\$36,156,088	(\$1)	\$32,950,226	\$32,950,226	\$0	\$0	\$0	\$32,950,226	\$0
30010 General Construction and Contributions	98,488,079	33,555,647	(64,932,432)	23,341,768	23,341,768	64,932,432	0	3,255,312	91,529,512	68,187,744
30020 Infrastructure Replacement and Upgrades	24,987,845	7,931,175	(17,056,670)	2,700,000	2,700,000	17,056,670	0	10,376,485	30,133,155	27,433,155
30030 Library Construction	37,664,832	4,359,450	(33,305,382)	0	0	33,305,382	0	0	33,305,382	33,305,382
30040 Contributed Roadway Improvement	35,813,352	1,165,115	(34,648,237)	0	0	34,648,237	0	7,741,255	42,389,492	42,389,492
30050 Transportation Improvements	165,757,575	20,629,659	(145,127,916)	0	0	145,127,916	0	4,295,000	149,422,916	149,422,916
30060 Pedestrian Walkway Improvements	3,720,868	534,079	(3,186,789)	300,000	300,000	3,186,789	0	0	3,486,789	3,186,789
30070 Public Safety Construction	240,592,955	40,152,968	(200,439,987)	0	0	200,439,987	0	9,120,866	209,560,853	209,560,853
30080 Commercial Revitalization Program	2,505,474	397,452	(2,108,022)	0	0	2,108,022	0	0	2,108,022	2,108,022
30090 Pro Rata Share Drainage Construction	4,933,986	2,499,065	(2,434,921)	0	0	2,434,921	0	1,219,800	3,654,721	3,654,721
30300 The Penny for Affordable Housing	42,351,662	12,686,145	(29,665,517)	16,033,900	16,033,900	29,665,517	0	280,046	45,979,463	29,945,563
30310 Housing Assistance Program	6,698,527	111,008	(6,587,519)	0	0	6,587,519	0	0	6,587,519	6,587,519
30400 Park Authority Bond Construction	79,525,061	23,508,143	(56,016,918)	0	0	56,016,918	0	2,806,214	58,823,132	58,823,132
S31000 Public School Construction	521,900,277	220,901,239	(300,999,038)	163,052,786	163,052,786	169,599,495	0	0	332,652,281	169,599,495
Total Capital Project Funds	\$1,301,096,582	\$404,587,233	(\$896,509,349)	\$238,378,680	\$238,378,680	\$765,109,805	\$0	\$39,094,978	\$1,042,583,463	\$804,204,783
Special Revenue Funds										
40000 County Transit Systems	\$113,378,389	\$96,364,835	(\$17,013,554)	\$108,663,869	\$108,663,869	\$11,754,876	\$0	(\$5,265,479)	\$115,153,266	6,489,397
40010 County and Regional Transportation Projects	280,187,646	47,356,695	(232,830,951)	72,070,518	72,070,518	229,819,334	0	35,563,676	337,453,528	265,383,010
40030 Cable Communications	19,053,592	11,290,281	(7,763,311)	12,404,950	12,404,950	1,599,685	5,705,273	0	19,709,908	7,304,958
40040 Fairfax-Falls Church Community Services Board	154,936,429	144,991,032	(9,945,397)	153,507,245	153,507,245	4,526,932	0	1,380,511	159,414,688	5,907,443
40050 Reston Community Center	9,104,154	7,503,451	(1,600,703)	8,991,545	8,991,545	538,338	0	0	9,529,883	538,338
40060 McLean Community Center	6,599,065	5,327,983	(1,271,082)	7,236,949	7,236,949	823,518	0	0	8,060,467	823,518
40070 Burgundy Village Community Center	121,825	66,423	(55,402)	45,447	45,447	51,028	0	0	96,475	51,028
40080 Integrated Pest Management Program	3,264,866	1,996,614	(1,268,252)	3,166,927	3,166,927	238,157	0	0	3,405,084	238,157
40090 E-911	47,290,455	39,600,341	(7,690,114)	45,824,196	45,824,196	6,744,082	0	0	52,568,278	6,744,082
40100 Stormwater Services	102,981,088	48,909,378	(54,071,710)	55,375,000	55,375,000	53,110,166	0	1,893,351	110,378,517	55,003,517
40110 Dulles Rail Phase I Transportation Improvement District	17,454,463	17,344,563	(109,900)	17,341,662	17,341,662	0	0	0	17,341,662	0
40120 Dulles Rail Phase II Transportation Improvement District	500,000	0	(500,000)	500,000	500,000	0	0	15,650,000	16,150,000	15,650,000
40125 Metrorail Parking System Pledged Revenues	0	0	0	0	0	0	0	8,787,713	8,787,713	8,787,713
40130 Leaf Collection	2,187,182	2,100,142	(87,040)	2,364,737	2,364,737	32,419	0	0	2,397,156	32,419
40140 Refuse Collection and Recycling Operations	24,119,610	19,423,401	(4,696,209)	19,674,456	19,674,456	1,051,485	0	0	20,725,941	1,051,485
40150 Refuse Disposal	52,718,946	46,125,777	(6,593,169)	48,333,031	48,333,031	3,676,927	0	0	52,009,958	3,676,927
40160 Energy Resource Recovery (ERR) Facility	21,539,611	17,519,337	(4,020,274)	25,801,271	25,801,271	123,428	0	0	25,924,699	123,428
401701-95 Refuse Disposal	17,655,809	9,304,948	(8,350,861)	7,709,391	7,709,391	7,726,444	400,000	0	15,835,835	8,126,444
40300 Housing Trust	6,184,391	1,795,727	(4,388,664)	580,391	580,391	4,388,664	0	730,528	5,699,583	5,119,192
40330 Elderly Housing Programs	4,030,410	3,476,940	(553,470)	3,466,689	3,466,689	211,694	284,139	0	3,962,522	495,833
40360 Homeowner and Business Loan Programs	4,574,595	2,063,402	(2,511,193)	2,333,715	2,333,715	1,052,514	0	0	3,386,229	1,052,514
50000 Federal/State Grants	245,717,024	96,940,703	(148,776,321)	109,038,326	109,038,326	113,812,478	0	13,555,696	236,406,500	127,368,174

FY 2015 Carryover Review

FY 2015 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)										
50800 Community Development Block Grant	10,458,332	5,722,326	(4,736,006)	5,128,616	5,128,616	4,736,006	0	486,709	10,351,331	5,222,715
50810 HOME Investment Partnerships Grant	4,471,758	2,323,088	(2,148,670)	1,580,878	1,580,878	2,148,670	0	43,590	3,773,138	2,192,260
S10000 Public School Operating	2,537,099,093	2,434,015,820	(103,083,273)	2,514,738,412	2,514,738,412	85,230,846	0	0	2,599,969,258	85,230,846
S40000 Public School Food and Nutrition Services	90,819,864	75,775,565	(15,044,299)	88,437,427	88,437,427	2,053,103	0	0	90,490,530	2,053,103
S43000 Public School Adult and Community Education	10,063,348	9,048,527	(1,014,821)	9,638,432	9,638,432	365,291	0	0	10,003,723	365,291
S50000 Public School Grants & Self Supporting Programs	93,849,636	68,343,012	(25,506,624)	71,913,207	71,913,207	20,913,869	0	0	92,827,076	20,913,869
Total Special Revenue Funds	\$3,880,361,581	\$3,214,730,311	(\$665,631,270)	\$3,395,867,287	\$3,395,867,287	\$556,729,954	\$6,389,412	\$72,826,295	\$4,031,812,948	\$635,945,661
TOTAL GOVERNMENTAL FUNDS	\$6,968,723,524	\$5,306,908,211	(\$1,661,815,313)	\$5,396,124,941	\$5,396,124,941	\$1,390,896,415	\$9,470,413	\$127,904,602	\$6,924,396,371	\$1,528,271,430
PROPRIETARY FUNDS										
Internal Service Funds										
60000 County Insurance	\$43,498,230	\$31,431,699	(\$12,066,531)	\$24,944,451	\$24,944,451	\$0	\$0	\$34,000,000	\$58,944,451	\$34,000,000
60010 Department of Vehicle Services	95,155,561	81,585,844	(13,569,717)	85,538,625	85,538,625	5,147,978	0	1,157,500	91,844,103	6,305,478
60020 Document Services	6,142,385	5,611,327	(531,058)	5,748,767	5,748,767	121,844	0	0	5,870,611	121,844
60030 Technology Infrastructure Services	41,181,396	37,252,378	(3,929,018)	35,757,278	35,757,278	1,194,562	1,378,000	0	38,329,840	2,572,562
60040 Health Benefits	180,508,175	164,737,686	(15,770,489)	187,080,466	187,080,466	0	0	9,637,091	196,717,557	9,637,091
S60000 Public School Insurance	27,321,986	14,303,949	(13,018,037)	22,528,271	22,528,271	4,290,625	0	0	26,818,896	4,290,625
S62000 Public School Health and Flexible Benefits	409,520,474	358,109,423	(51,411,051)	391,304,102	391,304,102	(6,445,845)	0	0	384,858,257	(6,445,845)
S63000 Public School Central Procurement	6,500,000	5,339,881	(1,160,119)	0	0	0	0	0	0	0
Total Internal Service Funds	\$809,828,207	\$698,372,187	(\$111,456,020)	\$752,901,960	\$752,901,960	\$4,309,164	\$1,378,000	\$44,794,591	\$803,383,715	\$50,481,755
Enterprise Funds										
69010 Sewer Operation and Maintenance	\$98,093,267	\$93,906,639	(\$4,186,628)	\$96,283,072	\$96,283,072	\$1,277,658	\$0	\$0	\$97,560,730	\$1,277,658
69020 Sewer Bond Parity Debt Service	20,446,381	19,844,318	(602,063)	20,906,350	20,906,350	0	0	0	20,906,350	0
69040 Sewer Bond Subordinate Debt Service	26,133,270	25,976,587	(156,683)	26,318,820	26,318,820	0	0	0	26,318,820	0
69300 Sewer Construction Improvements	119,923,788	72,260,479	(47,663,309)	86,389,000	86,389,000	47,663,309	0	0	134,052,309	47,663,309
69310 Sewer Bond Construction	31,510,145	17,865,439	(13,644,706)	13,000,000	13,000,000	13,644,706	0	30,690	26,675,396	13,675,396
Total Enterprise Funds	\$296,106,851	\$229,853,462	(\$66,253,389)	\$242,897,242	\$242,897,242	\$62,585,673	\$0	\$30,690	\$305,513,605	\$62,616,363
TOTAL PROPRIETARY FUNDS	\$1,105,935,058	\$928,225,649	(\$177,709,409)	\$995,799,202	\$995,799,202	\$66,894,837	\$1,378,000	\$44,825,281	\$1,108,897,320	\$113,098,118
FIDUCIARY FUNDS										
Agency Funds										
70000 Route 28 Taxing District	\$10,711,359	\$10,080,734	(\$630,625)	\$11,045,828	\$11,045,828	\$0	\$0	\$1,636	\$11,047,464	\$1,636
70040 Mosaic District Community Development Authority	3,882,012	3,882,012	0	4,529,965	4,529,965	0	0	0	4,529,965	0
Total Agency Funds	\$14,593,371	\$13,962,746	(\$630,625)	\$15,575,793	\$15,575,793	\$0	\$0	\$1,636	\$15,577,429	\$1,636
Trust Funds										
73000 Employees' Retirement Trust	\$299,361,705	\$273,669,571	(\$25,692,134)	\$306,730,875	\$306,730,875	\$0	\$0	\$0	\$306,730,875	\$0
73010 Uniformed Employees Retirement Trust	102,295,421	90,041,724	(12,253,697)	103,558,966	103,558,966	0	0	0	103,558,966	0
73020 Police Retirement Trust	74,812,151	70,949,144	(3,863,007)	77,675,496	77,675,496	0	0	0	77,675,496	0
73030 OPEB Trust	17,899,040	8,474,994	(9,424,046)	9,770,060	9,770,060	0	0	0	9,770,060	0
S71000 Educational Employees' Retirement	196,621,215	185,176,526	(11,444,689)	207,876,796	207,876,796	3,166	0	0	207,879,962	3,166
S71100 Public School OPEB Trust	27,299,452	16,175,412	(11,124,040)	16,759,500	16,759,500	0	0	0	16,759,500	0
Total Trust Funds	\$718,288,984	\$644,487,371	(\$73,801,613)	\$722,371,693	\$722,371,693	\$3,166	\$0	\$0	\$722,374,859	\$3,166
TOTAL FIDUCIARY FUNDS	\$732,882,355	\$658,450,117	(\$74,432,238)	\$737,947,486	\$737,947,486	\$3,166	\$0	\$1,636	\$737,952,288	\$4,802
TOTAL APPROPRIATED FUNDS	\$8,807,540,937	\$6,893,583,977	(\$1,913,956,960)	\$7,129,871,629	\$7,129,871,629	\$1,457,794,418	\$10,848,413	\$172,731,519	\$8,771,245,979	\$1,641,374,350
Less: Internal Service Funds ¹	(\$809,828,207)	(\$698,372,187)	\$111,456,020	(\$752,901,960)	(\$752,901,960)	(\$4,309,164)	(\$1,378,000)	(\$44,794,591)	(\$803,383,715)	(\$50,481,755)
NET EXPENDITURES	\$7,997,712,730	\$6,195,211,790	(\$1,802,500,940)	\$6,376,969,669	\$6,376,969,669	\$1,453,485,254	\$9,470,413	\$127,936,928	\$7,967,862,264	\$1,590,892,595

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

FY 2015 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2015 Estimate	FY 2015 Actual	Increase/ (Decrease)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2016 Revised Budget Plan	Increase/ (Decrease) Over Revised
HUMAN SERVICES										
Special Revenue Funds										
83000 Alcohol Safety Action Program	\$2,006,624	\$1,748,070	(\$258,554)	\$1,944,513	\$1,944,513	\$0	\$0	\$0	\$1,944,513	\$0
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)										
Agency Funds										
10031 Northern Virginia Regional Identification System	\$44,901	\$17,605	(\$27,296)	\$18,799	\$18,799	\$27,296	\$0	\$0	\$46,095	\$27,296
HOUSING AND COMMUNITY DEVELOPMENT										
Other Housing Funds										
81000 FCRHA General Operating	\$3,051,196	\$2,855,662	(\$195,534)	\$3,069,930	\$3,069,930	\$90,701	\$0	\$0	\$3,160,631	\$90,701
81020 Non-County Appropriated Rehabilitation Loan	1,000	0	(1,000)	0	0	0	0	0	0	0
81030 FCRHA Revolving Development	701,851	265,969	(435,882)	0	0	435,882	0	(4,122)	431,760	431,760
81050 FCRHA Private Financing	2,217,661	262,000	(1,955,661)	25,275	25,275	1,955,661	0	2,321	1,983,257	1,957,982
81060 FCRHA Internal Service	4,294,314	3,356,064	(938,250)	3,723,351	3,723,351	249,149	0	0	3,972,500	249,149
81100 Fairfax County Rental Program	4,826,249	4,284,216	(542,033)	4,703,892	4,703,892	78,704	0	12,656	4,795,252	91,360
81200 Housing Partnerships	3,246,136	1,716,384	(1,529,752)	2,167,458	2,167,458	159,646	0	0	2,327,104	159,646
81500 Housing Grants	514,695	256,444	(258,251)	0	0	258,251	0	0	258,251	258,251
Total Other Housing Funds	\$18,853,102	\$12,996,739	(\$5,856,363)	\$13,689,906	\$13,689,906	\$3,227,994	\$0	\$10,855	\$16,928,755	\$3,238,849
Annual Contribution Contract										
81510 Housing Choice Voucher Program	\$56,627,312	\$55,951,338	(\$675,974)	\$57,806,807	\$57,806,807	\$67,914	\$0	\$1,727,769	\$59,602,490	\$1,795,683
81520 Public Housing Projects Under Management	10,462,377	9,436,149	(1,026,228)	10,544,111	10,544,111	503,622	0	0	11,047,733	503,622
81530 Public Housing Projects Under Modernization	3,205,097	1,914,711	(1,290,386)	0	0	1,290,386	0	0	1,290,386	1,290,386
Total Annual Contribution Contract	\$70,294,786	\$67,302,198	(\$2,992,588)	\$68,350,918	\$68,350,918	\$1,861,922	\$0	\$1,727,769	\$71,940,609	\$3,589,691
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$89,147,888	\$80,298,937	(\$8,848,951)	\$82,040,824	\$82,040,824	\$5,089,916	\$0	\$1,738,624	\$88,869,364	\$6,828,540
FAIRFAX COUNTY PARK AUTHORITY										
Special Revenue Funds										
80000 Park Revenue	\$43,410,674	\$42,623,222	(\$787,452)	\$44,969,446	\$44,969,446	\$94,194	\$0	\$0	\$45,063,640	\$94,194
Capital Projects Funds										
80300 Park Capital Improvement	\$21,825,934	\$5,543,570	(\$16,282,364)	\$0	\$0	\$16,282,364	\$0	\$2,783,086	\$19,065,450	\$19,065,450
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$65,236,608	\$48,166,792	(\$17,069,816)	\$44,969,446	\$44,969,446	\$16,376,558	\$0	\$2,783,086	\$64,129,090	\$19,159,644
TOTAL NON-APPROPRIATED FUNDS	\$156,436,021	\$130,231,404	(\$26,204,617)	\$128,973,582	\$128,973,582	\$21,493,770	\$0	\$4,521,710	\$154,989,062	\$26,015,480

ATTACHMENT II:
SUMMARY OF GENERAL FUND RECEIPTS

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

Category	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Actual	Change from the FY 2015 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,356,351,644	\$2,715,070	0.1%
Personal Property Taxes - Current and Delinquent ¹	571,445,574	574,306,439	573,940,535	580,753,923	6,813,388	1.2%
Other Local Taxes	514,822,178	497,075,274	488,355,945	505,820,261	17,464,316	3.6%
Permits, Fees and Regulatory Licenses	39,351,756	39,438,395	41,902,168	45,545,990	3,643,822	8.7%
Fines and Forfeitures	14,073,583	14,235,071	13,348,086	13,115,761	(232,325)	(1.7%)
Revenue from Use of Money/Property	15,234,796	14,221,937	15,238,034	15,118,488	(119,546)	(0.8%)
Charges for Services	71,318,911	77,379,473	73,422,479	73,092,594	(329,885)	(0.4%)
Revenue from the Commonwealth and Federal Governments ¹	125,849,051	122,945,574	123,170,954	125,481,574	2,310,620	1.9%
Recovered Costs / Other Revenue	17,852,508	15,324,755	20,112,361	20,126,171	13,810	0.1%
Total Revenue	\$3,586,107,666	\$3,708,563,492	\$3,703,127,136	\$3,735,406,406	\$32,279,270	0.9%
Transfers In	23,870,596	8,148,516	12,148,516	12,148,516	0	0.0%
Total Receipts	\$3,609,978,262	\$3,716,712,008	\$3,715,275,652	\$3,747,554,922	\$32,279,270	0.9%

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 2015 are \$3,747,554,922, an increase of \$32,279,270, or 0.9 percent, over the *FY 2015 Revised Budget Plan* estimate. The increase is the result of increases in Real Estate and Personal Property Tax receipts, Other Local Taxes, Permits, Fees and Regulatory Licenses, and Revenue from the Commonwealth and the Federal Government. FY 2015 General Fund revenues grew 4.2 percent compared to the 2.5 percent growth rate experienced in FY 2014.

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2016 revenue estimates. Staff is closely monitoring economic conditions to determine the impact on various revenue sources. Revenue categories such as Sales Tax, Transient Occupancy Tax, and Business, Professional and Occupational Licenses (BPOL) that had declined in FY 2014 due to sequestration and other economic factors, experienced moderate growth in FY 2015 over their reduced levels. Growth in these revenue categories is anticipated to continue but at more modest rates in FY 2016. The impact of economic conditions on FY 2016 revenues will be more apparent during the fall 2015 revenue review after several months of actual FY 2016 collections have been received. Any necessary FY 2016 revenue adjustments will be made as part of the fall review or during the *FY 2016 Third Quarter Review*.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

REAL PROPERTY TAXES

REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,356,351,644	\$2,715,070	0.1%

Total Real Estate Taxes in FY 2015 are \$2,356,351,644, an increase of \$2,715,070, or 0.1 percent, over the *FY 2015 Revised Budget Plan*. FY 2015 Current Real Estate Taxes are \$2,346,344,642, representing an increase of \$1,669,083 over the *FY 2015 Revised Budget Plan*. This net increase is due to variances in exonerations, supplemental assessments, tax relief, and a higher than projected collection rate. The budget estimate included a 99.65 percent collection rate and the actual FY 2015 collection rate is 99.74 percent. The increase in the collection rate accounted for a revenue increase of \$2.0 million. In addition, actual Tax Relief for the Elderly and Disabled was lower than projected which increased revenue by \$0.6 million. These increases in revenue were partially offset by higher than projected exonerations, which decreased revenues by \$0.6 million, and lower than projected supplemental assessments, which decreased revenues by \$0.2 million.

FY 2015 Delinquent Real Estate Taxes are \$10,007,002, an increase of \$1,045,987, or 11.7 percent, over the *FY 2015 Revised Budget Plan* estimate, due to significant collection and enforcement activity by the Department of Tax Administration.

PERSONAL PROPERTY TAX

PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$571,445,574	\$574,306,439	\$573,940,535	\$580,753,923	\$6,813,388	1.2%

Total Personal Property Taxes in FY 2015 are \$580,753,923, an increase of \$6,813,388, or 1.2 percent, over the *FY 2015 Revised Budget Plan*. FY 2015 collections for Current Personal Property Taxes are \$567,335,546, an increase of \$5,045,351, or 0.9 percent, over the *FY 2015 Revised Budget Plan* estimate. The increase is primarily due to higher than expected vehicle levy. Of the total FY 2015 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 98.10 percent was achieved in FY 2015 on the taxpayer's portion of Personal Property levy compared to the 98.0 percent projected.

FY 2015 Delinquent Personal Property Taxes are \$13,418,376, an increase of \$1,768,036 or 15.2 percent, over the *FY 2015 Revised Budget Plan* estimate, due to significant collection and enforcement activity by the Department of Tax Administration.

OTHER LOCAL TAXES

Actual FY 2015 collections for Other Local Taxes are \$505,820,261, a net increase of \$17,464,316, over the *FY 2015 Revised Budget Plan* estimate of \$488,355,945. This increase is primarily due to increases in Sales Tax receipts, Bank Franchise Taxes, Business, Professional and Occupational License (BPOL) Taxes, Transient Occupancy Taxes, and Recordation and Deed of Conveyance Taxes, partially offset with a decrease in the Communications Tax.

FY 2015 Carryover Review

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

LOCAL SALES TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$165,459,545	\$167,358,651	\$171,089,575	\$176,374,517	\$5,284,942	3.1%

Actual FY 2015 Sales Tax receipts are \$176,374,517, an increase of \$5,284,942, or 3.1 percent, over the *FY 2015 Revised Budget Plan* estimate. The increase is primarily due to stronger than projected collections during the final four months of FY 2015. While receipts were up 6.9 percent through March representing retail sales through January, the rate was believed to be artificially high due to significant refunds and severe winter weather that occurred in FY 2014. However, Sales Tax receipts during the last four months of FY 2015 continued to be strong, rising 6.1 percent. FY 2015 Sales Tax receipts grew 6.6 percent after falling 0.9 percent in FY 2014.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$151,965,995	\$155,152,381	\$146,818,108	\$152,533,993	\$5,715,885	3.9%

Actual FY 2015 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$152,533,993, an increase of \$5,715,885, or 3.9 percent, over the *FY 2015 Revised Budget Plan* estimate. The budget estimate represented a 3.4 percent decrease from FY 2014 receipts and was based on an econometric model that uses calendar year sales tax and employment as predictors and an adjustment for potential lower filings as a result of a revised methodology of determining the basis for the BPOL tax as set forth by the Virginia Tax Commissioner. Since businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts, little actual data was available to adjust the BPOL estimate during the Third Quarter Review. Actual FY 2015 receipts increased 0.4 percent over the FY 2014 level which had fallen 2.7 percent primarily due to federal sequestration cuts. In FY 2015, the combined Consultant and Business Service Occupations categories, which represent 43 percent of total BPOL receipts, decreased 1.9 percent from the FY 2014 level. The remaining categories rose a combined 2.2 percent. The Retail category, which represents 20 percent of total BPOL receipts, rose a strong 4.1 percent in FY 2015.

BANK FRANCHISE TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$16,705,890	\$15,153,475	\$13,872,628	\$15,352,834	\$1,480,206	10.7%

Actual FY 2015 Bank Franchise Tax revenue is \$15,352,834, an increase of \$1,480,206, or 10.7 percent, over the *FY 2015 Revised Budget Plan* estimate. During the fall revenue review, the estimate for the Bank Franchise Tax was reduced \$1.3 million primarily due to a \$1.8 million refund resulting from a statewide audit for taxes paid by a bank in previous years. The estimate was not adjusted at the *Third Quarter Budget Review* because revenue in this category is not received until late May or June. Absent the refund, Bank Franchise Taxes would have been \$17.2 million, an increase of \$0.4 million, or 3.0 percent, over FY 2014.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$25,105,000	\$28,465,957	\$24,615,632	\$30,257,610	\$5,641,978	22.9%

Actual FY 2015 Recordation and Deed of Conveyance Tax revenue is \$30,257,610, an increase of \$5,641,978, or 22.9 percent, over the *FY 2015 Revised Budget Plan*. The revenue estimate was reduced \$3.9 million during the fall 2014 revenue review based on a decrease in mortgage refinancing and home sales in FY 2014 and early FY 2015. FY 2014 receipts had declined 25.4 percent and collections during the first three months of FY 2015 were down 11.0 percent. Mortgage refinancing and home sales picked up significantly during the remainder of FY 2015 and receipts ended the year up 20.5 percent.

COMMUNICATIONS SALES TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$45,831,948	\$22,856,052	\$22,856,052	\$20,648,449	(\$2,207,603)	(9.7%)

Actual FY 2015 revenue from the Communications Sales and Use Tax that is directed to the General Fund is \$20,648,449, a decrease of \$2,207,603, or 9.7 percent, from the *FY 2015 Revised Budget Plan*. Communications Tax receipts are deposited to three funds: the General Fund; Fund 40030, Cable Communications; and Fund 40090, E-911. The portion of the tax that comes from Cable Franchise Fees is directed to the Cable Communications Fund. In addition, beginning in FY 2015, the Communication Tax directed to the E-911 Fund was increased to a set amount so that no General Fund transfer to the fund would be necessary. In FY 2015, total receipts from the Communications Tax for all funds were essentially level with FY 2014; however, a larger share of the total was comprised of the Cable Franchise Fee and as a result, the revenue to the General Fund was lower than projected.

TRANSIENT OCCUPANCY TAX

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$18,329,279	\$18,386,794	\$18,854,145	\$19,461,430	\$607,285	3.2%

Actual FY 2015 Transient Occupancy Tax receipts are \$19,461,430, an increase of \$607,285, or 3.2 percent, over the *FY 2015 Revised Budget Plan*. Based on early collection trends, the budget estimate was increased \$0.5 million, reflecting a 2.9 percent increase over FY 2014. Transient Occupancy Tax receipts rose during the latter part of the year and total FY 2015 taxes are up 6.2 percent compared to FY 2014 receipts which had declined 3.5 percent.

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

REVENUE FROM THE USE OF MONEY AND PROPERTY

INVESTMENT INTEREST

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$10,805,326	\$9,909,316	\$10,610,199	\$10,659,349	\$49,150	0.5%

Actual FY 2015 Interest on Investments is \$10,659,349, an increase of \$49,150, or 0.5 percent, over the *FY 2015 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 2015. The Actual FY 2015 average portfolio of \$2,729.6 million earned a yield of 0.43 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio was 73.75 percent.

PERMITS, FEES AND REGULATORY LICENSES

PERMITS, FEES AND REGULATORY LICENSES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$39,351,756	\$39,438,395	\$41,902,168	\$45,545,990	\$3,643,822	8.7%

Actual FY 2015 revenue from Permits, Fees and Regulatory Licenses is \$45,545,990, an increase of \$3,643,822, or 8.7 percent, over the *FY 2015 Revised Budget Plan*. This increase is primarily due to higher than projected receipts for Building and Inspection fees, Fire Marshal fees, and Zoning fees.

Actual FY 2015 revenue from Building and Inspection fees is \$33.7 million, \$2.7 million more than estimated. The budget estimate was raised \$2.1 million during the *Third Quarter Budget Review* as a result of an across-the-board fee increase effective January 2015. Issuance of building permits continued stronger than expected during the latter part of the year and FY 2015 revenues increased 16.3 percent over the FY 2014 level. Fire Marshal fees in FY 2015 are \$4.4 million, an increase of \$0.4 million over the *FY 2015 Revised Budget Plan* estimate. In addition, Zoning fees are \$3.0 million, \$0.3 million higher than projected, rising 10.9 percent in FY 2015.

FINES AND FORFEITURES

FINES AND FORFEITURES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$14,073,583	\$14,235,071	\$13,348,086	\$13,115,761	(\$232,325)	(1.7%)

Actual FY 2015 revenue from Fines and Forfeitures is \$13,115,761, a decrease of \$232,325, or 1.7 percent, from the *FY 2015 Revised Budget Plan*. This net decrease is primarily due to lower than projected receipts from Parking Violation fines, partially offset by higher than anticipated General District Court fines. Parking Violation fines in FY 2015 are \$2.6 million, a decrease of \$0.5 million from the *FY 2015 Revised Budget Plan* estimate. General District Court fines are \$7.3 million, \$0.2 million more than projected.

FY 2015 Carryover Review

SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

CHARGES FOR SERVICES

CHARGES FOR SERVICES

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$71,318,911	\$77,379,473	\$73,422,479	\$73,092,594	(\$329,885)	(0.4%)

Actual FY 2015 revenue from Charges for Services is \$73,092,594, a decrease of \$329,885, or 0.4 percent, from the *FY 2015 Revised Budget Plan* estimate. This net decrease is primarily due to lower than projected Police Reimbursement fees, Recreation Class fees, and School Age Child Care (SACC) fees, partially offset with increased Emergency Management Services Transport Fees. Police Reimbursement fees in FY 2015 are \$1.3 million, a decrease of \$0.2 million from the *FY 2015 Revised Budget Plan* estimate. Construction projects, which the County was reimbursed for in the previous fiscal year, were completed and FY 2015 receipts declined 9.3 percent from the FY 2014 level. In addition, Recreation Class fees are \$1.1 million, \$0.3 million lower than projected, while SACC fees are \$0.2 million lower than the *FY 2015 Revised Budget Plan* estimate, rising 2.7 percent in FY 2015, slightly lower than the 3.2 percent projected.

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT

FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2015 Actual	Increase/ (Decrease)	Percent Change
\$125,849,051	\$122,945,574	\$123,170,954	\$125,481,574	\$2,310,620	1.9%

Actual FY 2015 Revenue from the Commonwealth and Federal Government is \$125,481,574, a net increase of \$2,310,620, or 1.9 percent, over the *FY 2015 Revised Budget Plan*. The increase is primarily due to additional revenue associated with reimbursable expenditures for public assistance programs.

ATTACHMENT III:

**SUMMARY OF SIGNIFICANT GENERAL FUND
EXPENDITURE VARIANCES**

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

The overall General Fund variance in FY 2015 was \$54.64 million. Of this amount, \$33.11 million represents outstanding encumbrances required to be carried forward and \$3.08 million is for unencumbered but previously budgeted items required to be carried forward into FY 2016 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

Agency 01, Board of Supervisors

\$574,176

The agency balance of \$574,176 is 10.9 percent of the FY 2015 approved funding level. Of this amount, \$1,743 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 2015 and retain a portion to reinvest in employees. The remaining balance of \$572,433 reflects savings of \$563,168 in Personnel Services due primarily to higher than anticipated position vacancies and \$9,265 in Operating Expenses due primarily to savings in office supplies, training and repairs and maintenance.

District Supervisors' Offices and Clerk to the Board

Supervisory District	FY 2015 Revised Budget Plan	FY 2015 Actual Expenditures	Balance
Chairman's Office	\$505,090	\$419,444	\$85,646
Braddock	453,741	440,199	13,542
Hunter Mill	453,741	422,409	31,332
Dranesville	453,741	406,084	47,657
Lee	453,741	412,383	41,358
Mason	453,741	432,776	20,965
Mt. Vernon	453,741	442,705	11,036
Providence	453,741	319,041	134,697
Springfield	453,741	451,231	2,510
Sully	453,741	387,520	66,221
Subtotal	\$4,588,759	\$4,133,792	\$454,967
Clerk to the Board	687,405	568,196	119,209
Total	\$5,276,164	\$4,701,988	\$574,176

Agency 02, Office of the County Executive

\$743,512

The agency's balance of \$743,512 is 11.2 percent of the FY 2015 approved funding level. Of this amount, \$1,228 is included as encumbered carryover in FY 2016 and an additional \$29,574 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$712,710 is due to savings of \$583,310 in Personnel Services primarily due to higher than anticipated vacancies in Administration of County Policy, Internal Audit and the Office of Community Revitalization and Reinvestment. The remaining savings of \$129,400 in Operating Expenses is primarily due to savings in office supplies, travel, and printing and binding.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 06, Department of Finance

\$1,454,921

The agency balance of \$1,454,921 is 16.4 percent of the FY 2015 approved funding level. Of this amount, \$866,257 is included as encumbered carryover and an additional \$19,624 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$569,040 is attributable to savings of \$380,859 in Personnel Services due to position vacancy savings and \$215,398 in Operating Expenses primarily due to lower than anticipated costs for computer-related services. These savings are partially offset by a shortfall of \$27,217 in Recovered Costs due to lower than anticipated billings for audit costs.

Agency 08, Facilities Management Department

\$2,639,164

The agency balance of \$2,639,164 is 4.8 percent of the *FY 2015 Revised Budget Plan* of \$55,034,280. Of this amount, \$2,590,555 is included as encumbered carryover and an additional \$48,609 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees.

Agency 15, Office of Elections

\$608,975

The agency balance of \$608,975 is 14.8 percent of the FY 2015 approved funding level. Of this amount, \$572,542 is included as encumbered carryover in FY 2016. The remaining balance of \$36,433 is attributable to savings of \$17,110 in Personnel Services due to position vacancy savings and \$19,323 in Operating Expenses.

Agency 17, Office of the County Attorney

\$1,291,628

The agency's balance is \$1,291,628 or 16.5 percent of the FY 2015 approved funding level. Of this amount, \$1,287,715 is included as encumbered carryover in FY 2016, primarily for existing contracts for outside counsel as well as funds for retaining experts in the tax cases filed against the County. The remaining balance of \$3,913 reflects salary vacancy savings of \$3,628 in Personnel Services and \$285 in Operating Expenses.

Agency 31, Land Development Services

\$1,679,231

The agency balance of \$1,679,231 is 7.0 percent of the FY 2015 approved funding level. Of this amount, \$889,230 is included as encumbered carryover in FY 2016 for professional contracts and office equipment, and an additional \$790,001 is included as unencumbered carryover to directly support land development process improvements, code modifications and staff development consistent with the Board approval of the "Booster Shot" on December 2, 2014.

Agency 35, Department of Planning and Zoning

\$1,107,023

The agency balance of \$1,107,023 is 10.1 percent of the FY 2015 approved funding level. Of this amount, \$1,054,832 is included as encumbered carryover in FY 2016, primarily for Phase II of the automation of plan submission and review process, and the completion of a reconfiguration of office space. In addition, \$25,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$27,191 is primarily attributable to savings in Personnel Services.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 38, Department of Housing and Community Development

\$760,099

The agency balance of \$760,099 is 11.9 percent of the FY 2015 approved funding level. Of this amount, \$75,279 is included as encumbered carryover in FY 2016 primarily for contractual services, and an additional \$27,450 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$657,370 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for condominium fees, real estate taxes, contractual services, communications and media, and maintenance services.

Agency 40, Department of Transportation

\$1,256,192

The agency balance of \$1,256,192 is 14.3 percent of the FY 2015 approved funding level. Of this amount, \$1,153,236 is included as encumbered carryover in FY 2016, primarily for work in progress on the Bike Program, traffic count surveys and congestion impact analyses, transportation studies, and consulting for Community Outreach and Engagement Project. The remaining balance of \$102,956 includes \$1,102 in Personnel Services, \$27,109 in Operating Expenses, and \$74,745 in additional Recovered Costs received from interdepartmental services.

Agency 52, Fairfax County Public Library

\$2,691,979

The agency balance of \$2,691,979 is 9.1 percent of the FY 2015 approved funding level. Of this amount, \$2,160,124 is included as encumbered carryover in FY 2016 primarily for library materials that have not yet been received and for outstanding invoices for the self-checkout technology initiative. In addition, an amount of \$469,318 is included as unencumbered carryover, of which \$370,560 is included to support loose furniture and equipment requirements for the renovation of the Pohick Regional Library and \$98,758 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$62,537 includes savings of \$24,391 in Personnel Services due to position vacancy savings, and \$38,146 in Operating Expenses.

Agency 67, Department of Family Services

\$8,899,649

The agency balance of \$8,899,649 is 4.6 percent of the FY 2015 approved funding level. Of this amount, \$2,654,461 is included as encumbered carryover in FY 2016. The remaining balance of \$6,245,188 is primarily attributable to savings of \$5,609,021 in Operating Expenses due to lower than anticipated costs in the Comprehensive Services Act (CSA) and the Adoption Subsidy Program, which are both mandated state and/or federal programs. There was also savings in the Child Care Assistance and Referral (CCAR) program due to the one-time availability of additional state funding. Since the state has indicated this funding will not be available in FY 2016, these savings are not anticipated to continue. Personnel Services savings of \$692,756 are attributed to staff turnover as well as vacancies in higher level positions. There is a small balance of \$1,210 in Capital Outlay. These savings are partially offset by lower than expected Recovered Costs of \$57,799.

Agency 70, Department of Information Technology

\$1,435,108

The agency balance of \$1,435,108 is 4.1 percent of the FY 2015 approved funding level. Of this amount, \$1,375,165 is included as encumbered carryover in FY 2016 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 2015 and retain a portion to reinvest in employees. The remaining balance of \$9,943 primarily reflects vacancy savings in Personnel Services.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 71, Health Department

\$4,287,985

The agency balance of \$4,287,985 is 7.6 percent of the FY 2015 approved funding level. Of this amount, \$2,927,630 is included as encumbered carryover in FY 2015, and an additional \$180,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$1,180,355 is mainly attributed to \$647,210 in Operating Expenses primarily from lower than anticipated costs for the first phase of the Electronic Health Record (EHR), which is needed to meet federal health information technology requirements, and a delay in one-time funding associated with the procurement of dental, speech, hearing and chest x-ray interfaces related to the new EHR. Procurement for these mandatory interfaces is anticipated in FY 2016 and unencumbered funding is included in the *FY 2015 Carryover Review*. Personnel savings of \$532,825 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).

Agency 73, Office to Prevent and End Homelessness

\$2,107,273

The agency balance of \$2,107,273 is 16.2 percent of the FY 2015 approved funding level. Of this amount, \$1,297,482 is included as encumbered carryover in FY 2016. The remaining balance of \$809,791 is primarily attributable to \$803,515 in Operating Expenses due to concerted efforts to reduce hotel usage for families experiencing homelessness by quickly placing families in more permanent housing settings, and the utilization of Emergency Solutions Grant (ESG) funding to replace General Fund dollars associated with short-term financial assistance. Utilizing the ESG funding is consistent with the General Fund reduction included in the FY 2016 Adopted Budget Plan; therefore these are one-time savings not anticipated in FY 2016. There were also savings of \$6,197 in Personnel Services.

Agency 79, Department of Neighborhood and Community Services

\$734,617

The agency balance of \$734,617 is 2.6 percent of the FY 2015 approved funding level. Of this amount, \$656,833 is included as encumbered carryover in FY 2016 primarily for other professional services, transportation services, computer services, and office equipment and furniture. The remaining balance of \$77,784 is primarily attributable to managed position vacancies, as well as lower than anticipated expenditures for miscellaneous services.

Agency 89, Employee Benefits

\$5,244,181

The agency balance of \$5,244,181 is 1.7 percent of the FY 2015 approved funding level. Of this amount, \$462,171 is included as encumbered carryover in FY 2016. The remaining balance of \$4,782,010 is primarily attributable to savings in employer contributions to the three County Retirement Systems and Social Security.

Agency 90, Police Department

\$4,720,305

The agency balance of \$4,720,305 is 2.6 percent of the FY 2015 approved funding level. Of this amount, \$3,772,600 is included as encumbered carryover in FY 2016 and an additional \$750,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$197,705 is primarily attributable to salary vacancy savings in Personnel Services and lower than projected vehicle-related charges in Operating Expenses.

GENERAL FUND EXPENDITURE VARIANCE

Attachment III

Agency 91, Office of the Sheriff

\$3,022,168

The agency balance of \$3,022,168 is 4.7 percent of the FY 2015 approved funding level. Of this amount, \$1,410,837 is included as encumbered carryover and an additional \$200,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$1,411,331 is primarily attributable to savings of \$908,172 in Personnel Services due to salary vacancy and overtime savings, \$496,939 in Operating Expenses primarily due to a lower than anticipated Average Daily Population in the jail, and \$6,220 in Capital Equipment.

Agency 92, Fire and Rescue Department

\$5,044,132

The agency balance of \$5,044,132 is 2.7 percent of the FY 2015 approved funding level. Of this amount, \$5,044,130 is included as encumbered carryover in FY 2016, leaving a remaining balance of \$2 in Operating Expenses.

Agency 93, Office of Emergency Management

\$606,349

The agency balance of \$606,349 is 24.4 percent of the FY 2015 approved funding level. Of this amount, \$542,445 is included as encumbered carryover in FY 2016, primarily for countywide economic recovery planning, emergency preparedness materials and publications, and EOC/AEOC audio visual upgrades and an additional \$6,412 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2015 and retain a portion to reinvest in employees. The remaining balance of \$57,492 is attributable to Personnel Services position vacancy savings.

ATTACHMENT IV:

**EXPLANATION OF
GENERAL FUND UNENCUMBERED**

GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

A total of \$3.08 million for General Fund unencumbered items is required as part of the *FY 2015 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 2016 funding level. Details are included in the write-ups which follow:

Multiple Agencies

\$1,510,440

Funding of \$1,510,440 reflects the savings generated by agencies as the result of careful management of their expenditures during FY 2015 as part of the Incentive Reinvestment Initiative approved by the Board of Supervisors on December 3, 2013 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. 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 2016. The savings generated as a result of the initiative have already been reflected in the FY 2016 Adopted Budget Plan and the *FY 2015 Third Quarter Review*.

Agency 31, Land Development Services

\$790,001

Funding of \$790,001 is required to directly support land development process improvements, code modifications and staff development which were not completed in FY 2015 and cannot be absorbed within the FY 2016 funding level. On December 2, 2014, the Board of Supervisors approved increases to Land Development Services and Fire Prevention Division (Fire Marshal) fees for plan review, permits, and inspection services. The fee increase supports staff resources to enhance the plan review, permits and inspection process in order to improve customer service and reduce plan review timeframes. The additional funding will support this effort. Of the total funding, \$450,000 is included for the development of code modifications to reflect the County's increasing urban environment including stormwater management practices, complex transportation modes as well as intricate building structures. Funding will support improved technical practices to incorporate these standards into new codes and ease developer site constraints. In addition, funding of \$240,001 will support information technology upgrades including the modernization of current databases to improve work processes and efficiency for staff and the development community. Lastly, funding of \$100,000 is for the Building Code Academy to improve training and competences of building inspectors and building plan reviewers which includes certification training, renewal and continuing education.

Agency 52, Fairfax County Public Library

\$370,560

Funding of \$370,560 is required to fund the purchase of furnishings, computers and other miscellaneous equipment in support of the renovation and minor expansion of the Pohick Regional Library in Springfield District. The requested level of funding is based on recent past experience of similar library projects in community branches such as Woodrow Wilson, Dolley Madison, Richard Byrd, Thomas Jefferson and Martha Washington libraries. The total request includes \$232,818 for office equipment and furniture; \$24,100 in office supplies; \$68,707 in computer equipment, accessories, and supplies; \$34,435 for moving and storage, and \$10,500 in Other Equipment. Construction is currently scheduled to take place in late 2015 and early 2016 with re-opening in the mid-late 2016 time period.

Agency 71, Health Department

\$410,000

Funding of \$410,000 is required for the Health Department to support essential items which were planned but not completed in FY 2015 and cannot be absorbed within the FY 2016 funding level. Of this total, \$250,000 is required to procure an Electronic Health Record (EHR) system, as a result of contractual issues and the need to select a new EHR vendor. The EHR is federally mandated and will replace existing patient medical records in order to meet new health information technology requirements. In addition, funding of \$160,000 is required to update existing interfaces (chest x-ray, speech, hearing, and dental) to ensure compatibility with the new EHR system. These interfaces were not able to be procured due to contractual issues and delays.

ATTACHMENT V:
FEDERAL/STATE GRANT FUND

FEDERAL/STATE GRANT FUND

Attachment V

As part of the *FY 2015 Carryover Review*, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$127,368,174 from \$109,038,326 to \$236,406,500. Of this amount, \$9,662,191 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Transportation, the Department of Family Services, the Health Department, the Fairfax-Falls Church Community Services Board, the Department of Neighborhood and Community Services, the Police Department, and the Fire and Rescue Department. In addition, an increase of \$117,705,983 represents the carryover of unexpended FY 2015 balances for grants that were previously approved by the Board of Supervisors and year-end Local Cash Match adjustments to the expenditure reserve.

The reserve for estimated grant funding in Agency 87, Unclassified Administrative Expenses, is decreased by a net of \$5,696,563. This decrease includes \$307,090 associated with the Local Cash Match requirements of new awards in the Department of Family Services and Department of Neighborhood and Community Services and a decrease of \$10,940,747 for FY 2016 awards approved administratively prior to Carryover. This is offset by increases of \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$1,350,679 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant.

The total revenue level for Fund 50000 is increased \$86,350,003 from \$103,629,862 to \$189,979,865. This increase includes \$9,355,101 associated with adjustments to existing, supplemental, and new grant awards and \$76,994,902 in revenues anticipated to be received in FY 2016 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$5,408,464, representing the new Local Cash Match requirements anticipated in FY 2016. The FY 2016 Revised Local Cash Match totals \$13,407,212, an increase of \$7,998,748 over the FY 2016 Adopted level of \$5,408,464. This increase includes \$6,648,069 in unexpended agency Local Cash Match, \$534,956 in the Local Cash Match reserve grant, \$280,496 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$535,227 in remaining FY 2015 Local Cash Match that was not appropriated to grants.

An amount of \$2,091,679 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 \$280,496 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:

Department of Vehicle Services

- 1100001-2014 - VDEQ School Bus Emission Reduction Grant

Department of Housing and Community Development

- 1380009-2011 - Shelter Plus Care VA0101C3G011104
- 1380009-2012 - Shelter Plus Care VA0101L3G011205
- 1380010-2011 - Shelter Plus Care VA0102C3G011004
- 1380010-2012 - Shelter Plus Care VA0102L3G011205
- 1380011-2011 - Shelter Plus Care VA0145C3G011103
- 1380011-2012 - Shelter Plus Care VA0145L3G011204
- 1380012-2011 - Shelter Plus Care VA0100C3G011104
- 1380012-2012 - Shelter Plus Care VA0100L3G011205

Office of Human Rights and Equity Programs

- 1390002-2010 - HUD Fair Housing - Workshare Agreement

Department of Transportation

- 1400021-2013 - Marketing and Ridesharing Program
- 1400021-2014 - Marketing and Ridesharing Program
- 1400022-2014 - Employer Outreach Program
- 1400028-2013 - Dulles TMP SmartBenefits Strategy
- 1400029-2011 - Tysons Bus Shelters
- 1400090-2013 - Springfield Mall Transit Store
- 1400091-2013 - I95 Employer ShuttlePool Program

Department of Family Services

- 1670002-2013 - V-Stop
- 1670002-2014 - V-Stop
- 1670003-2013 - Domestic Violence Crisis
- 1670003-2014 - Domestic Violence Crisis
- 1670007-2011 - VASAVOR
- 1670007-2012 - VASAVOR
- 1670007-2013 - VASAVOR
- 1670007-2014 - VASAVOR
- 1670010-2013 - Inova Health System
- 1670010-2014 - Inova Health System

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

- 1670012-2014 - VITA-Tax Preparation Assistance
- 1670023-2014 - Independent Living
- 1670026-2012 - Promoting Safe and Stable Families
- 1670026-2013 - Promoting Safe and Stable Families
- 1670026-2014 - Promoting Safe and Stable Families
- 1670028-2011 - USDA Child and Adult Care Food Program
- 1670028-2012 - USDA Child and Adult Care Food Program
- 1670029-2011 - Virginia Child and Adult Care Food Program (CACFP)
- 1670030-2013 - Head Start Program
- 1670030-2014 - Head Start Program
- 1670032-2013 - Early Head Start Program
- 1670033-2012 - Virginia Infant & Toddler Specialist Network
- 1670033-2014 - Virginia Infant & Toddler Specialist Network
- 1670034-2012 - Jail Pre-Release Center
- 1670038-2011 - Lake Anne Incentive Award
- 1670038-2013 - Lake Anne Incentive Award
- 1670039-2011 - Falls Church Incentive Award
- 1670040-2012 - Virginia Star Quality Initiative
- 1670041-2014 - Head Start USDA-GMV
- 1670042-2014 - Early Head Start USDA-GMV
- 1670043-2013 - Child Care Quality Initiative
- 1670044-2013 - Educating Youth Through Employment (EYE)
- 1670044-2014 - Educating Youth Through Employment (EYE)
- 1670054-2013 - Jobs for Veterans
- 1670054-2014 - Jobs for Veterans
- 1670056-2014 - Chronic Disease Self-Management Education Program
- 1670057-2013 - Virginia Employment Through Entrepreneurship Consortium (VETEC)
- 1670066-2014 - Trade Adjustment Assistance Community College and Career Training
- 1670067-2014 - Crime Victim and Witness Program
- 1670068-2014 - Bringing Systems of Care to Scale in Virginia
- 1670071-2015 - NOVA Credentials to Careers

Health Department

- 1710001-2014 - Immunization Action Plan
- 1710002-2012 - Women Infant and Children
- 1710002-2014 - Women Infant and Children
- 1710003-2014 - Perinatal Health Services
- 1710005-2013 - PHEP&R for Bioterrorism
- 1710006-2011 - MRC Capacity Building
- 1710011-2014 - TB Outreach and Laboratory Support Services
- 1710013-2013 - Maternal, Infant, and Early Childhood Home Visiting Program
- 1710015-2014 - Voluntary National Retail Food Regulatory Program Standards Mentorship
- 1710016-2014 - Child Day Care Center Employee Vaccination Initiative
- 1710017-2014 - Prevention and Health Promotion, Healthy Eating, Active Living
- 1710020-2014 - Audit Verification

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

- 1710021-2014 - Food Protection

Office to Prevent and End Homelessness

- 1730001-2014 - Transitional Housing - CHRP
- 1730006-2014 - CoC Planning Project HUD Grant

Fairfax-Falls Church Community Services Board

- 1750005-2013 - Regional Crisis Stabilization
- 1750011-2014 - Self-Sufficiency through Housing and Treatment - HUD
- 1750013-2014 - Homeless Assistance Program
- 1750026-2014 - DBHDS Rental Choice VA (pilot project)

Department of Neighborhood and Community Services

- 1790001-2015 - USDA Summer Lunch Program
- 1790008-2013 - The Joey Pizzano Memorial Fund
- 1790010-2013 - Community Transformation Grant
- 1790010-2014 - Community Transformation Grant
- 1790014-2014 - Start Making Program - Willston
- 1790015-2014 - Start Making Program - Gum Springs

Juvenile and Domestic Relations District Court

- 1810001-2013 - Juvenile Accountability Block Grant
- 1810006-2014 - Opportunity Neighborhoods
- 1810008-2014 - Evidence Based Practice Evaluation

Police Department

- 1900007-2014 - Victim Services Grant
- 1900008-2014 - Someplace Safe
- 1900010-2012 - DOJ Bulletproof Vest
- 1900013-2014 - DMV Traffic Safety
- 1900023-2014 - DMV Traffic Safety Ped/Bike
- 1900024-2014 - DMV Traffic Safety Occupant Protection
- 1900027-2014 - Animal Shelter Fence Grant
- 1900028-2015 - State Police Internet Crimes Against Children

Fire and Rescue Department

- 1920026-2013 - Moore, OK Tornado

Emergency Preparedness

- 1HS0005-2009 - HAZMAT Equipment (FRD)

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

- 1HS0008-2010 - HAZMAT Team Equipment Training Exercise (FRD)
- 1HS0030-2012 - Public Health Planning and MRC Program Sustainment (HLTH)
- 1HS0038-2011 - EMNET (OEM)
- 1HS0039-2012 - Intelligence Analysis (PD)
- 1HS0040-2012 - National Capital Region - Incident Management Team (FRD)
- 1HS0041-2012 - Intel Analyst (FRD)
- 1HS0042-2011 - Level B Hazmat (FRD)
- 1HS0043-2011 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0043-2012 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0053-2009 - MMRS (FRD)
- 1HS0063-2012 - Emergency Management Performance Grant - AEOC Upgrades (OEM)
- 1HS0064-2010 - Social Media Summit (OPA)
- 1HS0064-2013 - Regional Media Summit (OPA)
- 1HS0067-2010 - NCR Inauguration Exercise (FRD)
- 1HS0068-2013 - NOVA/NCR CERT Conference (FRD)
- 1HS0070-2013 - NCR Regional PIO (OPA)

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

\$2,638,380

An increase of \$2,638,380 to both revenues and expenditures to the Department of Transportation is the result of the following adjustments:

- An increase of \$1,467,730 to both revenues and expenditures is included for the Reston Metrorail Access Group (RMAG) Grant, 1400094-2013, as a result of additional funding 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.
- An increase of \$1,170,650 to both revenues and expenditures is included for the Tysons Metrorail Station Access Management Study (TMSAMS) Grant, 1400105-2013, as a result of additional funding from the Virginia Department of Transportation. Funding will support 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.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Department of Transportation is \$46,006,004.

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

Department of Family Services

\$448,367

An increase of \$448,367 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$330,100 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2016. 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 \$202,090 is available from the anticipated Local Cash Match reserve. The grant period extends from June 1, 2015 through May 31, 2016. No positions are associated with this award.
- An increase of \$36,150 to both revenues and expenditures is included for the Educating Youth through Employment (EYE) Program Grant, 1670044-2015, as a result of a 2015 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, 2015 through January 31, 2016. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$82,117 to revenues and expenditures is included for the Jobs for Veterans grant, 1670054-2015, as a result of a supplemental award from The SkillSource Group. The grant provides support for employment and training services that assist eligible veterans with reintegration into meaningful employment within the labor force and stimulates the development of effective service delivery systems that will address their complex employment problems. Funding will continue to support 1/1.0 FTE position. The County has no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Department of Family Services is \$17,793,101.

Health Department

\$152,766

An increase of \$152,766 to both revenues and expenditures to the Health Department is the result of the following adjustment:

- An increase of \$152,766 to both revenues and expenditures is included for the Ebola Preparedness and Response Activities Grant, 1710023-2016, as the result of an award from the Virginia Department of Health. Funding will support activities related to Ebola monitoring of travelers from Ebola affected countries residing in Fairfax County and coordination of epidemiological investigations conducted by the Fairfax County Health Department. Staff responsible for monitoring of communicable disease will also provide community education and health care services. The grant period is from April 1, 2015 to September 30, 2016. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue funding this position once the grant has expired. No Local Cash Match is required.

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Health Department is \$1,564,174.

Fairfax-Falls Church Community Services Board

\$1,828,702

An increase of \$1,828,702 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$685,730 to both revenues and expenditures is included for the Housing and Supportive Services Flexible Funding Grant, 1760034-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports the transition of individuals with an intellectual and developmental disability into their own homes. The grant period is from July 1, 2015 to June 30, 2016. There is no Local Cash Match requirement and no positions are associated with this award.
- An increase of \$1,000,000 to both revenues and expenditures is included for the Regional DV Children's Crisis Stabilization Grant, 1760035-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports immediate mobile crisis response to children in acute crisis and their families as well as ongoing care coordination services to develop supports needed to prevent further crisis. The grant period is from July 1, 2015 to June 30, 2016. There is no Local Cash Match requirement and no positions are associated with this award.
- An increase of \$142,972 to both revenues and expenditures is included for the CIT Coordination Grant, 1760036-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports a Crisis Intervention Team (CIT) coordinator to create and strengthen policies, establish new procedures, and foster stakeholder involvement between existing stakeholders providing crisis intervention services. The grant period is from July 1, 2015 to June 30, 2016. There is no Local Cash Match requirement. This grant funding will support 1/1.0 FTE position in Fund 40040, Community Services Board with the intent to continue funding this position with General Fund dollars should grant funding not be renewed.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$24,288,104.

Department of Neighborhood and Community Services

\$597,000

An increase of \$597,000 to revenues, expenditures and Local Cash Match to the Department of Neighborhood and Community Services is the result of the following adjustment:

- An increase of \$597,000 to revenues, expenditures, and Local Cash Match is included for the New Freedom Grant, 1790016-2016, and the Enhanced Mobility Grant, 1790017-2016, as the result of awards from the Metropolitan Washington Council of Governments (COG). Funding from both awards will support the Northern Virginia Mobility Access Project which aims to improve mobility for seniors and individuals with disabilities throughout the region by removing barriers to transportation services and expanding available transportation mobility options. The focus will be to establish an integrated and regional approach to developing transportation options

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

by building institutional capacity within participating local government agencies and stakeholders, and creating a cross-jurisdictional Mobility Management Network to plan, assess, train and coordinate mobility management activities. There are 2/2.0 FTE grant positions associated with these awards. The County is under no obligation to continue these positions once grant funding has expired. The combined Local Cash Match requirement of \$105,000 is available from the Local Cash Match Reserve.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Department of Neighborhood and Community Services is \$1,102,871.

Police Department

\$400,325

An increase of \$400,325 to both revenues and expenditures to the Police Department is the result of the following adjustments:

- An increase of \$373,506 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 \$295,790 is included for grant 1900001-1988, an increase of \$17,106 is included for grant 1900002-1988, an increase of \$18,316 is included for grant 1900005-1988 and an increase of \$42,294 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 \$26,819 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.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Police Department is \$4,608,022.

Fire and Rescue Department

\$3,596,651

An increase of \$3,596,651 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustments:

- An increase of \$496,760 to both revenues and expenditures is included for the annual Virginia Department of Fire Programs Fund Grant, 1920001-2015, as a result of additional funding from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

continue to support 9/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

- An increase of \$3,099,891 to both revenues and expenditures is included as supplemental funding for the existing International Urban Search and Rescue Program Grant, 1920006-2015. A memorandum with the U.S. Agency for International Development (USAID) exists to provide international emergency urban search and rescue services, and occasionally domestic responses, as requested. Additional funding has been provided to replenish the deployment reserve. These funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

As a result of these adjustments, the grant closeout listed above, and the carryover of unexpended balances, the *FY 2016 Revised Budget Plan* for the Fire and Rescue Department is \$19,680,198.

AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

(Since the FY 2015 Third Quarter Review)

Office of Human Rights and Equity Programs

An increase of \$73,550 was appropriated to revenues and expenditures for the Office of Human Rights and Equity Programs as a result of the following adjustment:

- On April 16, 2015 (AS 15250), an increase of \$73,550 to both revenues and expenditures was appropriated for the U.S. Equal Employment Opportunity Commission (EEOC) Grant, 1390001-2014, 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 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 Family Services

An increase of \$10,787,766 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On February 11, 2015 (AS 15199), an increase of \$25,463 to revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2015, 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). 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, 2015 to December 31, 2015. The

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

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 1, 2015 (AS 15236), an increase of \$1,020,898 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Adult Program Grant, 1670004-2014, from the reserve for anticipated awards as a result of an award from the Virginia Community College System. The WIA Adult Program focuses on meeting businesses' needs for skilled workers and needs for individual training and employment. Easy access to information and services is provided through a system of one-stop centers. Services may include job search and placement assistance, labor market information, assessment of skills, follow-up services after employment, group and individual counseling, training services directly linked to job opportunities in the local area and other services for dislocated workers. The grant period extends from July 1, 2014 through June 30, 2015. Funds will continue to support 15/15.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required for this award.
- On March 17, 2015 (AS 15079), an increase of \$1,055,912 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Youth Program Grant, 1670005-2014, as a result of an award from the Virginia Community College System. This program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. The grant period extends from October 1, 2014 through June 30, 2016. Funds will continue to support 10/10.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required.
- On April 9, 2015 (AS 15237), an increase of \$1,352,549 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Dislocated Worker Program Grant, 1670006-2014, from the reserve for anticipated grant awards. This funding was a result of an award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On April 15, 2015 (AS 15244), an increase of \$20,000 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 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 June 23, 2015 (AS 16023), an increase of \$340,000 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2016, as a result of a pass-

FEDERAL/STATE GRANT FUND

Attachment V

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, 2015 through June 30, 2016. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

- On February 20, 2015 (AS 15201), an increase of \$933,676 to revenues and expenditures was appropriated for the Inova Health System Grant, 1670010-2015, from the reserve of anticipated grant awards. Funding from the Inova Health System covers the personnel costs of 13/13.0 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. The County is under no obligation to continue these positions when the grant funding expires. This award covers the period from January 1, 2015 through December 31, 2015. Inova reimburses Fairfax County for 100 percent of all personnel services costs on a monthly basis for the positions. There is no Local Cash Match associated with this award.
- On June 17, 2015 (AS 16002), an increase of \$52,058 to both revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2016. 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, 2015 through May 31, 2016. No positions are associated with this award and no Local Cash Match is required.
- On July 2, 2015 (AS 16021), an increase of \$739,208 to revenues, expenditures and Local Cash Match was appropriated for the Promoting Safe and Stable Families Grant, 1670026-2016, 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, 2015 through May 31, 2016. The required 15.5 percent Local Cash Match of \$114,577 was available from the anticipated Local Cash Match Reserve. These funds will continue to support 8/7.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires.
- On February 25, 2015 (AS 15137), an increase of \$4,542,613 to revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program Grant, 1670028-2015, as the result of an award from the U.S. Department of Agriculture. The grant provides partial reimbursement for snacks served to children in family day care homes. Funds also provide for nutrition training, monitoring, and technical assistance. The program serves children up to age 12 in approved day care homes. Funding will be used to support 8/8.0 FTE existing grant positions for the time period October 1, 2014 to September 30, 2015. The County is under no obligation to continue funding these positions when grant funding expires. There is no Local Cash Match associated with this award.
- On February 12, 2015 (AS 15215), an increase of \$30,575 to revenues and expenditures was appropriated for the USDA School-Age Child Care (SACC) Snacks Grant, 1670029-2014, as a result of a supplemental award from the U.S. Department of Agriculture. The program provides

FEDERAL/STATE GRANT FUND

Attachment V

partial reimbursement for snacks served to children in the School-Age Child Care program. The program serves children in kindergarten through sixth grade. The grant period extends from October 1, 2013 through September 30, 2014. No positions are supported by the funding. No Local Cash Match is required to accept this award.

- On June 3, 2015 (AS 16001), an increase of \$252,989 to revenues and expenditures was appropriated for the Virginia Infant and Toddler Specialist (ITS) Network Grant, 1670033-2016, 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, 2015 through May 31, 2016. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 23, 2015 (AS 16022), an increase of \$292,000 to revenues and expenditures was appropriated for the Virginia Quality Rating and Improvement System Grant, 1670040-2016, as the result of funding received from the Department of Health and Human Services through the Virginia Department of Social Services. This award will support the continued implementation of a quality rating and improvement system for early care and education programs. The grant period is July 1, 2015 through June 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On April 24, 2015 (AS 15254) an increase of \$7,803 to both revenues and expenditures was appropriated for the Jobs for Veterans (J4VETS) Grant, 1670054-2015, as a result of a supplemental award from The SkillSource Group. The grant provides support for employment and training services that assist eligible veterans with reintegration into meaningful employment within the labor force and stimulates the development of effective service delivery systems that will address their complex employment problems. Funding will continue to support 1/1.0 FTE position. The County has no obligation to continue funding this position when grant funding expires. The grant period extends from July 1, 2014 through June 30, 2015. No Local Cash Match is required.
- On April 24, 2015 (AS 15200), an increase of \$2,500 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Incentive - Exemplary Performance Dislocated Worker Program Grant, 1670064-2012, as a result of an award from the Virginia Community College System. The WIA Dislocated Worker program focuses on meeting the business needs for skilled workers, and individual training and employment needs. The grant period extends from July 1, 2014 through June 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.
- On February 6, 2015 (AS 15195), an increase of \$72,000 to both revenues and expenditures was appropriated for the Credentials to Careers (C2C) grant, 1670071-2015, from the reserve for unanticipated grant awards. Funding supports identification and referral of qualified clients to job training providers, and when possible, to Northern Virginia Community College's (NOVA) Credentials to Careers programs and services. Referrals may also be made to other appropriate NOVA credit or non-credit certificate and degree programs, with a non-exclusive focus on STEM

FEDERAL/STATE GRANT FUND

Attachment V

and IT occupations. There are no positions associated with this award and no Local Cash Match is required.

- On May 6, 2015 (AS 15261), an increase of \$18,103 to revenues and expenditures was appropriated for the Early Head Start Childcare Partnership and Expansion Grant, 1670072-2015, as a result of a supplemental award from the U.S. Department of Health and Human Services Administration for Children and Families. Funding will support the expansion of the Early Head Start (EHS) program to serve an additional 56 children, including 16 children in two classrooms in a center-based program at Gum Springs Glenn Children Center and 40 children through partnerships with regulated family child care providers. Total grant funding supports 13/11.5 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is associated with this supplemental award.
- On March 9, 2015 (AS 15214), an increase of \$1,044 to both revenues and expenditures was appropriated for the Foundations (PRC) grant, 1670073-2015, from the reserve for unanticipated awards. Funding supports activities related to employment and training services provided through the County's SkillSource Employment Resource Centers. There are no positions associated with this award. There is no Local Cash Match requirement.
- On April 1, 2015 (AS 15240), an increase of \$28,375 to both revenues and expenditures was appropriated for the Domestic Violence Mid-Year Grant, 1670074-2015, from the reserve for unanticipated grant awards. Funding from the Virginia Department of Social Services supports assistance to victims of domestic violence and their families who are in crisis. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue this position after grant funding has expired. No Local Cash Match is required.

Health Department

An increase of \$248,422 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On April 8, 2015 (AS 15226), an increase of \$103,937 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2015, as a result of an award from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to five years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. Funding will continue to support 49/48.5 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.
- On March 2, 2015 (AS 15227), an increase of \$970 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2015, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

response efforts. The award period is July 1, 2014 through June 30, 2015. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.

- On February 11, 2015 (AS 15218), an increase of \$30,000 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2015, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2014 through June 30, 2015. These funds will continue to support 2/2.0 FTE 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 13, 2015 (AS 15233), an increase of \$1,015 to both revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) Grant, 1710005-2015, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2014 through June 30, 2015. These funds will continue to support 2/2.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On February 13, 2015 (AS 15213), an increase of \$3,500 to both revenues and expenditures was appropriated for the MRC Capacity Building grant, 1710006-2015, 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 January 8, 2015 to July 31, 2015. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On April 8, 2015 (AS 15241), an increase of \$18,000 to both revenues and expenditures was appropriated for the Voluntary National Retail Food Regulatory Program Standards Mentorship Grant, 1710015-2015, 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 15, 2014 through August 31, 2015. There are no positions or Local Cash Match associated with this award.
- On June 3, 2015 (AS 15276), an increase of \$88,000 to both revenues and expenditures was appropriated for the Tobacco Use Control grant, 1710018-2015, from the reserve for unanticipated awards. Funding will support the coordination of tobacco control activities within the Region 2 Health Districts (Prince William, Loudoun, Fairfax, Arlington, and Alexandria) and assessments of tobacco control needs and current programs. This will include the promotion and implementation of tobacco control and cessation policies and programs in the community, working with healthcare providers to establish referral programs, and planning and participating in community coalitions, conferences, and trainings. The grant period extends from April 1, 2015 to March 31, 2016. There is 1/1.0 FTE position associated with this award. The County is under no obligation to continue funding this position once grant funding has expired. There is no Local Cash Match associated with this award.

FEDERAL/STATE GRANT FUND

Attachment V

- On February 20, 2015 (AS 15175), an increase of \$3,000 to both revenues and expenditures was appropriated for the Verification Audits for Retail Program Standards Grant, 1710020-2015, from the reserve for unanticipated awards. Funding will be used to complete third party verification audits of the FDA Retail Program Standards, which are necessary for credentialing the Fairfax County Food Safety Program. The grant period extends from December 1, 2014 to September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

Office to Prevent and End Homelessness

An increase of \$82,214 was appropriated to revenues and expenditures for the Office to Prevent and End Homelessness as a result of the following adjustment:

- On February 13, 2015 (AS 15208), an increase of \$82,214 to both revenues and expenditures was appropriated for the Continuum of Care Planning Project HUD Grant, 1730006-2015, from the reserve for anticipated awards, as a result of an award from the U.S. Department of Housing and Urban Development. Funding will be used to meet significant additional HUD requirements to conduct CoC homeless system planning, project monitoring and evaluation, compliance activities, and related CoC functions. The grant period extends from March 1, 2015 through February 28, 2016. There are no positions associated with this award. No Local Cash Match is required.

Fairfax-Falls Church Community Services Board

An increase of \$9,663,916 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On February 10, 2015 (AS 15216), an increase of \$8 to both revenues and expenditures was appropriated for the Jail and Offender Services Initiative grant, 1750012-2014, as the result of additional funding received. These Federal pass-thru funds and funding from the Virginia Department of Behavioral Health and Developmental Services are used to provide treatment services in the Adult Detention Center. This award covers the period from July 1, 2013 to June 30, 2014. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On May 21, 2015 (AS 15264), an increase of \$327,207 to both revenues and expenditures was appropriated for the Infant and Toddler Connection, Part C Grant, 1760001-2015, as a result of additional funding received from the Virginia Department of Behavioral Health and Developmental Services. This award supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period extends from July 1, 2014 to June 30, 2015. Funding will continue to support 25/25.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On June 30, 2015 (AS 15286), an increase of \$369,000 to revenues and expenditures was appropriated to the High Intensity Drug Trafficking Area (HIDTA) Grant, 1760002-2015, due to an award from the Office of National Drug Control Policy. Funds are used to provide residential, day treatment and medical detoxification services. The grant period is from January 1, 2015

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

through September 30, 2016. These funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required.

- On June 18, 2015 (AS 16004), an increase of \$2,365,755 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1760003-2016, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient services for individuals who require inpatient treatment but cannot be admitted to a state psychiatric hospital due to lack of capacity or complex clinical issues. The grant period extends from July 1, 2015 to June 30, 2016. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 18, 2015 (AS 16006), an increase of \$847,933 to both revenues and expenditures was appropriated for the Regional Crisis Stabilization Grant, 1760005-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). Regional Crisis Stabilization is a state funded program through DBHDS to Health Planning Region II to provide crisis stabilization services for consumers with mental illness or intellectual disabilities at-risk of hospitalization. The grant period extends from July 1, 2015 to June 30, 2016. Funding will continue to support a 0.5/0.5 FTE grant position. The County is under no obligation to continue funding this position once grant funding has expired. No Local Cash Match is required.
- On July 1, 2015 (AS 16007), an increase of \$543,192 to both revenues and expenditures was appropriated for the Mental Health Regional Recovery Grant, 1760006-2016, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide project-based, peer-operated recovery services for consumers recovering from mental illness, substance use and/or co-occurring disorders. The grant period extends from July 1, 2015 through June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On June 18, 2015 (AS 16008), an increase of \$159,802 to both revenues and expenditures was appropriated for the Jail Services and Juvenile Detention grant, 1760012-2016, from the reserve for anticipated grant awards. These Federal pass-through funds from the Virginia Department of Behavioral Health and Developmental Services are used for prevention, treatment and rehabilitation services for individuals with substance use disorder incarcerated at the Adult Detention Center. This award covers the period from July 1, 2015 to June 30, 2016. Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 19, 2015 (AS 16010), an increase of \$164,542 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1760013-2016, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health Developmental Services, provides services to individuals with serious mental illness or co-occurring substance use disorders who are homeless or at imminent risk of becoming homeless. Funding will continue to support 3/3.0 FTE grant positions. The County is under no

FEDERAL/STATE GRANT FUND

Attachment V

obligation to continue these positions when the grant expires. The grant period is from July 1, 2015 through June 30, 2016. There is no Local Cash Match associated with this award.

- On June 18, 2015 (AS 16011), an increase of \$321,050 to both revenues and expenditures was appropriated for the Jail Diversion Services Grant, 1760015-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports jail diversion initiatives such as crisis intervention training for police officers, a drop-off assessment and triage center at the Mid-County Human Services Center, treatment services at the Adult Detention Center, and intensive case management services. The grant period extends from July 1, 2015 through June 30, 2016. The funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On June 18, 2015 (AS 16012), an increase of \$515,529 to both revenues and expenditures was appropriated for the Mental Health Initiative - State Grant, 1760016-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports mental health and case management services for children with serious emotional disturbance who reside in the community and are not mandated to be served under the Children's Services Act. The funding period is July 1, 2015 through June 30, 2016. These funds will continue to support 4/4.0 FTE grant positions. The County is under no obligation to continue funding these positions once the grant has expired. No Local Cash Match is required.
- On June 18, 2015 (AS 16013), an increase of \$111,724 to revenues and expenditures was appropriated for the Mental Health Juvenile Detention Grant, 1760017-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports assessment, evaluation, consumer monitoring and emergency treatment services for children and adolescents placed in juvenile detention centers. These funds will continue to support 1/1.0 FTE grant position from July 1, 2015 through June 30, 2016. The County is under no obligation to continue this position when the grant funding expires and there is no Local Cash Match associated with this award.
- On June 18, 2015 (AS 16014), an increase of \$70,000 to revenues and expenditures was appropriated for the Mental Health Transformation, Forensic Discharge Planner Grant, 1760018-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports pre-discharge planning services for individuals being discharged from a State mental health facility. The award period extends from July 1, 2015 through June 30, 2016. 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 19, 2015 (AS 16015), an increase of \$530,387 to both revenues and expenditures was appropriated for the Mental Health Law Reform Grant, 1760019-2016, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports outpatient treatment services for individuals under mandatory outpatient treatment orders by a judge or special justice. These funds will continue to support 6/6.0 FTE grant positions from July 1, 2015 to June 30, 2016. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

FEDERAL/STATE GRANT FUND

Attachment V

- On June 19, 2015 (AS 16016), an increase of \$75,000 to revenues and expenditures was appropriated for the Mental Health Child and Adolescent Services Grant, 1760020-2016, from the reserve for anticipated grant awards. This funding from the Virginia Department of Behavioral Health and Developmental Services supports intensive care coordination and wrap-around services for court-involved children and adolescents as well as psychiatric services for youth placed in juvenile detention centers. These funds will continue to support 1/1.0 FTE grant position from July 1, 2015 to June 30, 2016. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 1, 2015 (AS 16017), an increase of \$59,700 to both revenues and expenditures was appropriated for the AI's Pals Grant, 1760022-2016, as the result of an award from the Virginia Foundation for Healthy Youth. These funds support an early childhood prevention program for children ages three to eight years old which includes interactive lessons to develop social skills, self-control and problem solving abilities to prevent use of tobacco, alcohol and other drugs. The grant period extends from July 1, 2015 through June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On July 1, 2015 (AS 16029), an increase of \$2,142,000 to both revenues and expenditures was appropriated for the Regional Educational, Assessment, Crisis Response and Habilitation (REACH) Grant, 1760025-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support mobile crisis services, alternative placements and short-term crisis stabilization to divert individuals from unnecessary institutionalization. The funding period is July 1, 2015 through June 30, 2016. There is a 0.5/0.5 FTE grant position associated with this grant. The County is under no obligation to continue this position when grant funding expires. No Local Cash Match is required.
- On July 1, 2015 (AS 16026), an increase of \$253,000 to both revenues and expenditures was appropriated for the Rental Choice VA Grant, 1760026-2015, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports safe, affordable rental housing for individuals with intellectual or developmental disabilities who currently live in group homes, intermediate care or nursing facilities, or with their parents and receive Medicaid Intellectual Disability or Developmental Disability Waiver services. The grant period extends from July 1, 2014 to June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.
- On June 19, 2015 (AS 16018), an increase of \$23,750 to revenues and expenditures was appropriated for the Regional Deaf Services Grant, 1760027-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide clinical and consultative services to address issues related to mental illness, intellectual disability, and substance use disorder for people of all ages who are deaf, hard of hearing, late deafened and deaf-blind as well as their families. The funding period is from July 1, 2015 through June 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On June 19, 2015 (AS 16019), an increase of \$700,000 to both revenues and expenditures was appropriated for the Turning Point Young Adult Services Initiative Grant, 1760030-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide medical and psychosocial support services as well as supported

FEDERAL/STATE GRANT FUND

Attachment V

employment, education and family engagement services for young adults, ages 16 to 25, experiencing first episode psychosis. The funding period is July 1, 2015 to June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.

- On March 3, 2015 (AS 15209), an increase of \$21,544 to both revenues and expenditures was appropriated for the Telepsychiatry: Telemedicine Technology Grant, 1760031-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support the purchase of new or updated telecommunications equipment to enable the delivery of behavioral health evaluations and treatment services more quickly and efficiently through the use of telemedicine technology. The grant period extends from January 1, 2015 through December 31, 2015. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On May 26, 2015 (AS 15248), an increase of \$34,544 to both revenues and expenditures was appropriated for the Telepsychiatry: Telemedicine Technology Grant, 1760031-2015, as the result of an additional award from the Virginia Department of Behavioral Health and Developmental Services. These funds support the purchase of new or updated telecommunications equipment to enable the delivery of behavioral health evaluations and treatment services more quickly and efficiently through the use of telemedicine technology. The grant period extends from January 1, 2015 through December 31, 2015. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On July 1, 2015 (AS 16020), an increase of \$3,249 to both revenues and expenditures was appropriated for the Telepsychiatry: Telemedicine Technology Grant, 1760031-2016, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support the purchase of new or updated telecommunications equipment to enable the delivery of behavioral health evaluations and treatment services more quickly and efficiently through the use of telemedicine technology. The grant period extends from July 1, 2015 through June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On March 19, 2015 (AS 15235), an increase of \$25,000 to both revenues and expenditures was appropriated for the Counter Tools Grant, 1760032-2015, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services. These funds support a pilot project to collect and organize point of sale tobacco retailer data in order to build community support for health promoting policy. The grant period extends from January 1, 2015 through September 15, 2015. There are no positions associated with this grant and no Local Cash Match is required to accept the award.

Department of Neighborhood and Community Services

An increase of \$415,951 was appropriated to revenues, expenditures and Local Cash Match for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On July 1, 2015 (AS 16028), an increase of \$317,879 to revenues, expenditures and Local Cash Match was appropriated for the USDA Summer Lunch Program Grant, 1790001-2016, from the reserve for anticipated grant awards. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites for Rec Pac/RECQuest or any other approved community location during the

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

summer months. This program distributes nutritious lunches to children throughout the County. The grant period extends from June 22, 2015 through September 4, 2015. There is a required Local Cash Match of \$83,433 which is available from the anticipated Local Cash Match reserve. No positions are associated with this award.

- On June 25, 2015 (AS 16024), an increase of \$60,000 to both revenues and expenditures was appropriated for the Youth Smoking Prevention Program, 1790003-2016, 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, 2015 to June 30, 2016. 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.
- On March 3, 2015 (AS 15193), an increase of \$38,072 to revenues and expenditures was appropriated for The Joey Pizzano Memorial Fund Grant, 1790008-2015, as a result of an award from the Joey Pizzano Memorial Fund. This grant enables the Department of Neighborhood and Community Services to conduct swimming and water safety programs for individuals with disabilities. The program's goals include teaching individuals how to be safe in and around the water and developing new leisure activities for beginning swimmers with the support of one-on-one volunteers. There are no positions associated with this award and no Local Cash Match is required.

Unclassified Administrative Expenses (Nondepartmental)

An increase of \$535,227 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On July 2, 2015 (AS 15310), an increase of \$535,227 to expenditures and Local Cash Match was appropriated to the Local Cash Match Reserve, 1870001-0000, as a result of the remaining 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 \$52,993 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustment:

- On March 3, 2015 (AS 15205), an increase of \$52,993 to revenues, expenditures and Local Cash Match was appropriated for the Someplace Safe Grant, 1900008-2015, from the reserve for anticipated grant awards. 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, 2015 through December 31, 2015. The required

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

Local Cash Match of \$13,248 is available from the Reserve for Local Cash Match for anticipated grants. These funds will support a 1/1.0 FTE grant position. The County is under no obligation to continue this position when the grant funding expires.

Fire and Rescue Department

An increase of \$2,889,708 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustment:

- On May 20, 2015 (AS 15265), an increase of \$2,889,708 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2015, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

Emergency Preparedness

An increase of \$8,710 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustment:

- On February 10, 2015 (AS 15206), an increase of \$8,710 to both revenues and expenditures was appropriated for the EMNET Grant, 1HS0038-2014, as the result of an award from the U.S. Department of Homeland Security. These funds support partial payment of the yearly maintenance costs for the network backup systems of Northern Virginia jurisdictions. The grant period extends from September 1, 2014 to March 31, 2016. There are no positions associated with this grant and no Local Cash Match is required.

FEDERAL/STATE GRANT FUND

Attachment V

FUND STATEMENT

Fund 50000, Federal/State Grant Fund

	FY 2015 Estimate	FY 2015 Actual	Increase (Decrease) (Col. 2-1)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	\$37,973,535	\$37,973,535	\$0	\$742,261	\$41,760,432	\$41,018,171
Revenue:						
Federal Funds	\$134,612,698	\$61,322,983	(\$73,289,715)	\$0	\$80,732,123	\$80,732,123
State Funds	33,536,951	29,434,181	(4,102,770)	0	14,901,236	14,901,236
Other Revenue	6,429,322	5,461,972	(967,350)	0	702,635	702,635
Other Match	726,746	0	(726,746)	0	756,746	756,746
Reserve for Estimated Grant Funding	28,671,569	0	(28,671,569)	103,629,862	92,887,125	(10,742,737)
Total Revenue	\$203,977,286	\$96,219,136	(\$107,758,150)	\$103,629,862	\$189,979,865	\$86,350,003
Transfers In:						
General Fund (10001)						
Local Cash Match	\$5,208,464	\$4,942,711	(\$265,753)	\$0	\$505,100	\$505,100
Reserve for Estimated Local Cash Match	0	265,753	265,753	5,408,464	4,903,364	(505,100)
Total Transfers In	\$5,208,464	\$5,208,464	\$0	\$5,408,464	\$5,408,464	\$0
Total Available	\$247,159,285	\$139,401,135	(\$107,758,150)	\$109,780,587	\$237,148,761	\$127,368,174
Expenditures:						
Emergency Preparedness ²	\$28,787,774	\$14,288,616	(\$14,499,158)	\$0	\$14,385,706	\$14,385,706
Department of Vehicle Services	128,488	0	(128,488)	0	0	0
Economic Development Authority	800,000	500,000	(300,000)	0	300,000	300,000
Dept. of Housing and Community Development	1,675,987	1,574,679	(101,308)	0	(23,345)	(23,345)
Office of Human Rights	657,419	258,244	(399,175)	0	399,175	399,175
Department of Transportation	49,659,668	6,233,011	(43,426,657)	0	46,006,004	46,006,004
Fairfax County Public Library	5,771	0	(5,771)	0	5,771	5,771
Department of Family Services	48,174,383	31,275,406	(16,898,977)	0	17,793,101	17,793,101
Health Department	6,407,551	4,880,625	(1,526,926)	0	1,564,174	1,564,174
Office to Prevent and End Homelessness	4,471,722	2,777,132	(1,694,590)	0	1,694,590	1,694,590
Fairfax-Falls Church Community Svcs Board	28,049,610	14,442,335	(13,607,275)	0	24,288,104	24,288,104
Dept. Neighborhood and Community Svcs	967,174	617,529	(349,645)	0	1,102,871	1,102,871
Juvenile and Domestic Relations District Court	1,182,653	275,297	(907,356)	0	906,741	906,741
Commonwealth's Attorney	237,607	63,201	(174,406)	0	174,406	174,406
General District Court	766,169	735,639	(30,530)	0	30,530	30,530
Police Department	10,114,947	5,863,129	(4,251,818)	0	4,608,022	4,608,022
Office of the Sheriff	148,689	0	(148,689)	0	148,689	148,689
Fire and Rescue Department	29,258,569	13,155,860	(16,102,709)	0	19,680,198	19,680,198
Unclassified Administrative Expenses	34,222,843	0	(34,222,843)	109,038,326	103,341,763	(5,696,563)
Total Expenditures	\$245,717,024	\$96,940,703	(\$148,776,321)	\$109,038,326	\$236,406,500	\$127,368,174
Transfers Out:						
County Insurance Fund (60000)	\$700,000	\$700,000	\$0	\$0	\$0	\$0
Total Transfers Out:	\$700,000	\$700,000	\$0	\$0	\$0	\$0
Total Disbursements	\$246,417,024	\$97,640,703	(\$148,776,321)	\$109,038,326	\$236,406,500	\$127,368,174
Ending Balance ³	\$742,261	\$41,760,432	\$41,018,171	\$742,261	\$742,261	\$0

FY 2015 Carryover Review

FEDERAL/STATE GRANT FUND

Attachment V

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

² Emergency Preparedness grant funding is reflected as a separate category in order to centrally identify grant funds earmarked for security and emergency preparedness requirements. Agencies currently involved in this effort include the Office of Public Affairs, Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, Office of Emergency Management, and the Department of Public Safety Communications.

³ 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

\$3,000,000

FY 2016 expenditures are recommended to increase \$3,000,000 to support the World Police and Fire Games.

FY 2015 actual expenditures of \$15,043,954 reflect a decrease of \$50,711, or 0.3 percent from the *FY 2015 Revised Budget Plan* amount of \$15,094,665. This balance is primarily attributable to unexpended funds of \$31,776 that were appropriated by the Board of Supervisors for the OpenFund Housing Fund organization. County staff determined that due to the particular business model utilized by the OpenFund Housing Fund, no affordable housing projects in the County could be financed through the organization. As a result, there were no FY 2015 expenditures related to this contributory agency. In addition, the Virginia Association of Counties (VACO) dues were lower than anticipated.

Fairfax County hosted the World Police and Fire Games from June 26 through July 5, 2015. This international athletic competition provided recreational Olympic-style sports competitions for police and fire professionals from around the world. Approximately 10,000 athletes from 68 countries competed in more than 60 sports in Fairfax County and surrounding jurisdictions. Governor McAuliffe recommended and the General Assembly of the Commonwealth of Virginia authorized \$1.0 million from the Commonwealth's General Fund to the County in FY 2016 to support the efforts to host the games. This revenue from the Commonwealth will offset expenditures related to the games for a net impact of \$0 to the County. The Memorandum of Understanding between the Commonwealth and the County will be presented to the Board of Supervisors at a future meeting for approval. In addition, the General Fund Transfer to Fund 10030, Contributory Fund, is increased an additional \$2.0 million in support for the games.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$50,711.

Fund 10040, Information Technology

\$36,240,054

FY 2016 expenditures are recommended to increase \$36,240,054 due to the carryover of unexpended project balances of \$34,785,549 and a net increase due to higher than budgeted FY 2015 revenue of \$1,454,505. Adjustments associated with increased revenue include a decrease of \$68,629 to offset the net impact of lower than anticipated interest income and higher than anticipated miscellaneous revenue, the appropriation of \$714,420 in Electronic Summons revenue and the appropriation of \$467,514 in State Technology Trust Fund revenue and \$341,200 in Courts Public Access Network (CPAN) revenue to be used for Circuit Court operations.

FY 2015 actual expenditures reflect a decrease of \$34,785,549, from the *FY 2015 Revised Budget Plan* amount of \$46,006,474. This amount of \$34,785,549 reflects unexpended project balances and is carried over in FY 2016.

Actual revenues in FY 2015 total \$1,562,745, an increase of \$1,454,505 over the FY 2015 estimate of \$108,240 primarily due to the receipt of additional State Technology Trust Fund, Court Public Access Network (CPAN), and Electronic Summons revenue, partially offset by lower than anticipated interest income.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be unchanged at \$0.

The following project adjustments are required at this time:

FY 2015 Carryover Review

Project Name (Number)	Increase/ (Decrease)	Comments
Department of Information Technology (DIT) Tactical Initiatives (2G70-015-000)	\$522	Reallocation from project 2G70-052-000 as this project has been completed.
Optimization Reserve (2G70-017-000)	(68,629)	Reduce project balance to reflect lower than budgeted interest income partially offset by higher than budgeted miscellaneous revenue.
Circuit Court Case Management System (2G70-021-000)	808,714	Increase reflects the appropriation of \$467,514 in State Technology Trust Fund revenue and \$341,200 in Courts Public Access Network (CPAN) revenue to fund upgrades to the Circuit Court Case Management System.
IT Security/Social Media (2G70-052-000)	(522)	Reallocation to 2G70-015-000 due to project completion.
Police In Car Video (2G70-054-000)	(150,000)	Reallocation to project IT-000021 as this project has sufficient funds to support remaining anticipated requirements within the remaining balance.
Electronic Summons (2G70-067-000)	364,420	Increase reflects the appropriation of \$714,420 in Electronic Summons revenue. Of this total, \$364,420 is appropriated in this project to support anticipated electronic summons requirements in FY 2016 and the remaining \$350,000, reflecting the amount of General Funds previously funded in support of implementing an electronic summons solution, is reallocated to project IT-000021 to support the replacement of legacy telephone systems in the Fire and Rescue and Police Departments.
Fire and Police Station Phone Replacement (IT-000021)	500,000	The increase reflects reallocations from projects 2G70-067-000 and 2G70-054-000 which have a sufficient balance to support these reallocations. This funding will support the replacement of legacy telephone systems in the Fire and Rescue and Police Departments.
Total	\$1,454,505	

Debt Service Funds

Fund 20000 and 20001, Consolidated Debt Service

\$10,180,090

FY 2016 expenditures are recommended to increase \$10,180,090 for anticipated debt requirements in FY 2016 associated with bond sales and capital requirements as outlined in the FY 2016-FY 2020 Adopted Capital Improvement Program.

Operating expenses reflect an increase of \$1,092,052 due primarily to an encumbrance of \$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 May 2016 was approved as part of the Board's settlement agreement with Wells Fargo on January 14, 2014.

FY 2015 actual expenditures reflect a decrease of \$10,119,161 from the *FY 2015 Revised Budget Plan* amount of \$321,297,599. This is primarily attributable to lower than anticipated expenditures for new money bond sales and savings achieved from refunding bond sales in FY 2015.

Actual revenues in FY 2015 total \$4,073,734 which is an increase of \$60,939 over the FY 2015 estimate of \$4,012,805.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$0.

Capital Project Funds

Fund 30010, General Construction and Contributions

\$68,087,744

FY 2016 expenditures are recommended to increase \$68,087,744 due to the carryover of unexpended balances in the amount of \$64,932,432 and an adjustment of \$3,155,312. This adjustment includes an increase to the General Fund transfer of \$2,800,000, including: \$650,000 to support the second year of a four year commitment to support the Laurel Hill Adaptive Reuse project; \$650,000 to replenish the Prevention Fund and provide incentive funding for the development of programs to prevent youth violence and gang involvement; and \$1,500,000 to support the third and final year of the Joint County School initiative to develop new synthetic turf fields throughout the County.

In addition, the adjustment includes the appropriation of revenues received in FY 2015: an amount of \$25,651 in collections is associated with the Emergency Directives Program, \$18,142 in collections is associated with the Grass Mowing Directive Program, \$275,852 is associated with higher than anticipated Athletic Services fee revenue, and \$35,667 is associated with Minor Streetlight revenue. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Athletic Fields-Joint County School Turf Program (PR-000096)	\$1,500,000	Increase necessary to complete the third and final year of the Joint County and School initiative to develop new synthetic turf fields at county high schools that currently do not have turf fields. The current project estimate is \$14.1 million as a result of actual costs incurred and the bids that have been received to date. An amount of \$3.0 million was included as part of the <i>FY 2013 Carryover Review</i> , and an additional \$3.0 million was approved at the <i>FY 2014 Carryover Review</i> . In addition, an amount of \$2,377,992 from proffer revenue is anticipated to close the funding gap. This recommendation is based on the findings of the Synthetic Turf Field Task Force in its July 2013 report.
Athletic Services Fee-Custodial Support (2G79-219-000)	55,122	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2015.
Athletic Services Fee-Field Maintenance (2G51-003-000)	82,684	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2015.
Athletic Services Fee-Turf Field Replacement (PR-000097)	138,046	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues in the amount of \$137,806 and sports tournament revenues in the amount of \$240, both received in FY 2015.
General Fund Contingency (2G25-091-000)	(244,886)	Decrease based on project reallocations as noted herein.
County Cemetery (HS-000007)	(5,114)	Decrease due to project completion. Funding is reallocated to the General Fund Contingency project.
Emergency Directives Programs (2G25-018-000)	25,651	Increase necessary to appropriate revenue received in FY 2015 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.
Facility Space Realignments (IT-000023)	250,000	Increase necessary to establish a new County Space Realignment project that will provide a source of funding for reconfigurations that would maximize owned space and potentially eliminate leased space. Funding in the amount of \$250,000 is reallocated from the General Fund Contingency project.

Project Name (Number)	Increase/ (Decrease)	Comments
Grass Mowing Directive Program (2G97-002-000)	18,142	Increase necessary to appropriate revenue received in FY 2015 associated with the Grass Mowing Directive 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.
Laurel Hill Adaptive Reuse (2G25-098-000)	650,000	Increase necessary to support the second year of a four year plan associated with the Laurel Hill Adaptive Reuse project. The Laurel Hill Adaptive Reuse Area Master Development Agreement was approved by the Board of Supervisors on July 29, 2014. An amount of \$650,000 is required in FY 2016 to support infrastructure 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.
Merrifield Center (HS-000005)	(900,000)	Decrease necessary to reallocate available funding to support the interim agreement with Inova and the filing of the rezoning applications associated with the North County-Reston Town Center project. It is anticipated that the agreement will be approved by the Board of Supervisors on July 28, 2015. Funding is available based on the completion of the Merrifield Center.
Minor Street Light Upgrades (2G25-026-000)	35,667	Increase necessary to appropriate revenue received in FY 2015 associated with developer contributions for streetlights. This project provides minor upgrades to existing streetlights that do not meet current VDOT illumination standards for roadways.

Project Name (Number)	Increase/ (Decrease)	Comments
North County Study (2G25-079-000)	900,000	Increase necessary to fund continued work on the North County-Reston Town Center project, including the County share of joint planning and rezoning costs per a pending interim agreement with Inova. This funding is needed immediately to support the scheduled authorization of the Interim Agreement with Inova by the Board of Supervisors on September 22, 2015. The Reston Town Center North project contains an area that includes North County Human Services, Reston Regional Library, Reston Police Station and Governmental Center, Embry Rucker Homeless Shelter, and undeveloped Park Authority property. A large portion of the block is also owned by Inova. The goal of the project is to develop an overall plan for the block that re-configures the various properties to maximize the development potential consistent with the needs of the community, pursue a real estate agreement/joint rezoning with Inova, and develop an economic modeling analysis for the block.
Prevention Incentive Fund (2G79-222-000)	650,000	Increase necessary to replenish the Prevention Fund and provide incentive funding for the development of programs to prevent youth violence and gang involvement. Funding for the Prevention Fund has been made available through FY 2015 balances from all Human Services agencies.
Total	\$3,155,312	

Fund 30020, Infrastructure Replacement and Upgrades Fund**\$27,433,155**

FY 2015 expenditures are recommended to increase \$27,433,155 due to the carryover of unexpended project balances in the amount of \$17,056,670 and an adjustment of \$10,376,485. This adjustment includes the appropriation of revenues in the amount of \$464,680 received in FY 2015 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 adjustment also includes \$1,535,166 for the Emergency Systems Failure project, which provides for emergency repairs at County facilities in the event of a systems failure or other unforeseen event requiring immediate attention. Finally, an increase of \$8,376,639 is included to appropriate funding set aside for the Infrastructure Sinking Reserve Fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Sinking Reserve Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. As part of the *FY 2014 Carryover Review*, the Board approved an amount of \$2,850,000 for the Infrastructure Sinking Reserve Fund and an amount of \$5,526,639 is included as part of the *FY 2015 Carryover Review* resulting in a total balance of \$8,376,639 available to be appropriated to support prioritized critical infrastructure replacement and upgrades. The following project adjustments are recommended at this time:

FY 2015 Carryover Review

Project Name (Number)	Increase/ (Decrease)	Comments
Emergency Systems Failures (2G08-005-000)	\$1,535,166	Increase necessary to support the Emergency Systems Failure project, which was created to provide for emergency repairs at County facilities in the event of a systems failure or other unforeseen event requiring immediate attention.
Infrastructure Sinking Reserve Fund (2G08-018-000)	8,376,639	Increase necessary to support prioritized critical infrastructure replacement and upgrades. This project provides for a sinking reserve fund in accordance with recommendations of the Infrastructure Financing Committee (IFC). The Infrastructure Sinking Reserve Fund is funded as part of the Carryover Review by committing 20 percent of the unencumbered Carryover balances not needed for critical requirements. As part of the <i>FY 2014 Carryover Review</i> , the Board approved an amount of \$2,850,000 for the Infrastructure Sinking Reserve Fund and an amount of \$5,526,639 is included as part of the <i>FY 2015 Carryover Review</i> resulting in a total balance of \$8,376,639 available to support prioritized critical infrastructure replacement and upgrades
County Support for MPSTOC Renewal (2G08-008-000)	411,396	Increase necessary to appropriate revenues received in FY 2015. An amount of \$411,396 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.
State Support for MPSTOC Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2015. 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.
Total	\$10,376,485	

Fund 30040, Contributed Roadway Improvement**\$42,389,492**

FY 2016 expenditures are recommended to increase \$42,389,492 due to the carryover of unexpended project balances in the amount of \$34,648,237 and other net adjustments of \$7,741,255. The net adjustment is based on actual revenue received in FY 2015 in the amount of \$7,834,620, interest earnings of \$56,383, partially offset by a decrease of \$149,748 in both revenue and expenditures from the Federal Transportation Administration (FTA) based on completion of the Job Access/Reverse Commute project. 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 Name (Number)	Increase/ (Decrease)	Comments
Centreville Developer Contributions (2G40-032-000)	\$1,339	Increase necessary based on the appropriation of interest earnings received in FY 2015.
Countywide Developer Contributions (2G40-034-000)	152,882	Increase necessary based on the appropriation of \$54,231 in revenue received in FY 2015, \$28,452 in interest earnings received in FY 2015, and a reallocation of \$70,199 associated with completion of the Job Access/Reverse Commute project.
Fairfax Center Developer Contributions (2G40-031-000)	56,118	Increase necessary based on the appropriation of \$50,000 in revenue received in FY 2015 and \$6,118 in interest earnings received in FY 2015.
Job Access/Reverse Commute (2G40-037-000)	(219,947)	Decrease necessary based on the completion of the Job Access/Reverse Commute project. No additional revenue is anticipated from the FTA and the remaining project balance is returned to the Countywide Developer Contribution project.
Tysons Corner Developer Contributions (2G40-035-000)	7,750,863	Increase necessary to appropriate funding for \$7,730,389 of revenues received in FY 2015 and \$20,474 in interest earnings received in FY 2015.
Total	\$7,741,255	

Fund 30050, Transportation Improvements**\$149,422,916**

FY 2016 expenditures are recommended to increase \$149,422,916 due to the carryover of unexpended project balances in the amount of \$145,127,916 and an adjustment of \$4,295,000 to appropriate bond premium received as part of the February 2015 bonds sale. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Contingency - Bonds (5G25-027-000)	\$3,095,000	Increase necessary to appropriate bond premium in the amount of \$4,295,000 received in FY 2015 associated with the February 2015 bond sale. This increase is partially offset by a decrease of \$1,200,000 necessary to fund the Lorton Access Road project.
Fairfax County Parkway- Rt. 29 (5G25-049-000)	500,000	Increase necessary to fund higher than anticipated construction costs. Increases are primarily due to revised storm water management regulations, and additional overhead signage.
Lorton Arts Access Road (TS-000020)	1,200,000	Increase necessary to fund an access road required to enter the Workhouse Lorton Arts site after completion of the reconfiguration of Lorton Road.
Roadway Improvements – Rt. 29 Widening (5G25-052-000)	(1,000,000)	Decrease due lower than anticipated construction contract ward. Available funding will support the Wiehle Ave project and Fairfax County Parkway/Rt. 29 project as noted herein.
Stringfellow Road (5G25-051-000)	(1,500,000)	Decrease due to substantial completion of this project. Available funding will support the Wiehle Ave project and Fairfax County Parkway/Rt. 29 project as noted herein.
Wiehle Avenue (5G25-028-000)	2,000,000	Increase necessary to fund higher than anticipated construction costs associated with storm drainage, sidewalk/trail, guardrail, bridge repairs and the repaving of 1.5 miles of Wiehle Avenue to obtain street acceptance from VDOT.
Total	\$4,295,000	

Fund 30070, Public Safety Construction**\$209,560,853**

FY 2016 expenditures are recommended to increase \$209,560,853 due to the carryover of unexpended project balances of \$200,439,987 and an adjustment of \$9,120,866, including an amount of \$2,260,000 due to the appropriation of bond premium associated with the February 2015 bond sale and an amount of \$6,860,866 due to the appropriation of authorized but unissued bonds. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Bond Contingency (2G25-061-000)	\$7,095,216	Increase necessary to appropriate bond premium in the amount of \$2,260,000 received in FY 2015 associated with the February 2015 bond sale and the appropriation of unissued bonds in the amount of \$6,860,866 to reconcile all remaining bond authorization for this fund. This increase is partially offset by a reallocation in the amount of \$2,025,650 required to support the infrastructure requirements for the telecommunications system, INET data network and IT cabling associated with the movement of this support system to the Courthouse after the demolition of the Massey Building.
IT Infrastructure Relocation from Massey (IT-000022)	2,025,650	Increase necessary to support the infrastructure requirements for the telecommunications system, INET data network and IT cabling associated with the movement of this support system to the Courthouse after the demolition of the Massey Building. Funding for the IT components is required at least 12 months prior to the demolition of the Massey Building. The use of bond funds for this project has been reviewed and approved by the County's bond counsel. Funding for this project is reallocated from the Bond Contingency.
Total	\$9,120,866	

Fund 30090, Pro Rata Share Drainage Construction**\$3,654,721**

FY 2016 expenditures are recommended to increase \$3,654,721 due to the carryover of unexpended project balances in the amount of \$2,434,921 and an adjustment of \$1,219,800 to appropriate pro rata share revenues received during FY 2015. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Accotink Creek Watershed (SD-000001)	\$138,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Accotink Watershed. Funds will be used to complete projects identified within this watershed.
Bell Haven Watershed (SD-000002)	4,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Bell Haven Watershed. Funds will be used to complete projects identified within this watershed.
Bull Run Watershed (SD-000003)	18,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Bull Run Watershed. Funds will be used to complete projects identified within this watershed.
Bullneck Run Watershed (SD-000004)	23,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Bullneck Run Watershed. Funds will be used to complete projects identified within this watershed.
Cameron Run Watershed (SD-000005)	93,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Cameron Run Watershed. Funds will be used to complete projects identified within this watershed.
Cub Run Watershed (SD-000006)	50,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Cub Run Watershed. Funds will be used to complete projects identified within this watershed.
Dead Run Watershed (SD-000007)	13,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Dead Run Watershed. Funds will be used to complete projects identified within this watershed.
Difficult Run Watershed (SD-000008)	289,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Difficult Run Watershed. Funds will be used to complete projects identified within this watershed.

Project Name (Number)	Increase/ (Decrease)	Comments
Dogue Creek Watershed (SD-000009)	20,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Dogue Creek Watershed. Funds will be used to complete projects identified within this watershed.
Four Mile Run Watershed (SD-000010)	2,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Four Mile Run Watershed. Funds will be used to complete projects identified within this watershed.
High Point Watershed (SD-000011)	1,900	Increase necessary to appropriate revenues received during FY 2015 associated with the High Point Watershed. Funds will be used to complete projects identified within this watershed.
Horse Pen Creek Watershed (SD-000012)	256,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Horse Pen Creek Watershed. Funds will be used to complete projects identified within this watershed.
Little Hunting Creek Watershed (SD-000015)	41,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Little Hunting Creek Watershed. Funds will be used to complete projects identified within this watershed.
Mill Branch Watershed (SD-000017)	4,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Mill Branch Watershed. Funds will be used to complete projects identified within this watershed.
Nichol Run Watershed (SD-000018)	9,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Nichol Run Watershed. Funds will be used to complete projects identified within this watershed.
Pimmit Run Watershed (SD-000021)	42,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Pimmit Run Watershed. Funds will be used to complete projects identified within this watershed.
Pohick Creek Watershed (SD-000022)	144,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Pohick Creek Watershed. Funds will be used to complete projects identified within this watershed.

Project Name (Number)	Increase/ (Decrease)	Comments
Pond Branch Watershed (SD-000023)	11,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Pond Branch Watershed. Funds will be used to complete projects identified within this watershed.
Popes Head Creek Watershed (SD-000024)	8,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Popes Head Creek Watershed. Funds will be used to complete projects identified within this watershed.
Sandy Run Watershed (SD-000026)	1,900	Increase necessary to appropriate revenues received during FY 2015 associated with the Sandy Run Watershed. Funds will be used to complete projects identified within this watershed.
Scotts Run Watershed (SD-000027)	28,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Scotts Run Watershed. Funds will be used to complete projects identified within this watershed.
Sugarland Run Watershed (SD-000028)	14,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Sugarland Run Watershed. Funds will be used to complete projects identified within this watershed.
Turkey Run Watershed (SD-000029)	5,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Turkey Run Watershed. Funds will be used to complete projects identified within this watershed.
Wolf Run Watershed (SD-000030)	4,000	Increase necessary to appropriate revenues received during FY 2015 associated with the Wolf Run Watershed. Funds will be used to complete projects identified within this watershed.
Total	\$1,219,800	

Fund 30300, The Penny for Affordable Housing**\$29,945,563**

FY 2016 expenditures are recommended to increase \$29,945,563 due to the carryover of unexpended project balances in the amount of \$29,665,517 and the appropriation of \$280,046 associated with additional program income received in FY 2015. In addition, the following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Mt. Vernon Gardens Rehabilitation (2H38-205-000)	(\$1,359,942)	Decrease necessary due to a reallocation to Project 2H38-194-000, Murraygate Village Apt. Rehabilitation to support extensive rehabilitation to the site and units.
Murraygate Village Apt. Rehabilitation (2H38-194-000)	1,639,989	Increase due to a reallocation of \$1,359,942 from Project 2H38-205-000, Mt. Vernon Gardens Rehabilitation, and the appropriation of \$280,046 from additional program income received in FY 2015 to support extensive rehabilitation to the site and units.
Total	\$280,046	

Fund 30400, Park Authority Bond Construction**\$58,823,132**

FY 2016 expenditures are recommended to increase \$58,823,132 due to the carryover of unexpended project balances in the amount of \$56,016,918 and an adjustment of \$2,806,214 that includes \$2,485,000 associated with the appropriation of bond premium received as part of the February 2015 bond sale and \$321,214 associated with revenue received in FY 2015. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Existing Facility Renovations-2012 (PR-000091)	\$2,485,000	Increase necessary to appropriate bond premium in the amount of \$2,485,000 received in FY 2015 associated with the February 2015 bond sale.
Park and Building Renovation – 2008 (PR-000005)	38,741	Increase necessary to appropriate revenue received in FY 2015 in support of the Lee District Playground project.
Trails and Stream Crossings-2006 (PR-000008)	282,473	Increase necessary to appropriate revenue received in FY 2015 in support of the Mockingbird and Pohick Stream Valley trails.
Total	\$2,806,214	

Special Revenue Funds

Fund 40000, County Transit Systems

\$6,489,397

FY 2016 expenditures are recommended to increase \$6,489,397 due to the carryover of encumbered Operating Expenses of \$5,010,685 and unspent Capital Projects funds of \$6,744,191, which is partially offset by a net reduction due to operational savings of \$265,479 and a reduction of \$5,000,000 for expansion buses.

FY 2015 actual expenditures reflect a decrease of \$17,013,554, or 15.0 percent, from the *FY 2015 Revised Budget Plan* amount of \$113,378,389. Of this amount \$5,010,685 is included as encumbered carryover in FY 2016 and \$6,744,191 reflects carried over funds for Capital Projects. The remaining \$5,258,678 is primarily due to lower than projected operating expenses for contractor costs, fuel, and Capital Equipment savings.

FY 2015 actual revenues total \$28,429,047, a decrease of \$5,258,678, or 15.6 percent, from the FY 2015 estimate of \$33,687,725 due primarily to lower than anticipated State Aid in support of bus operations (\$3,108,554) and SmarTrip revenue (\$1,949,717). A CONNECTOR Bus Replacement Program was established in FY 2014; however, in lieu of 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. Funds will be transferred to the County and appropriated for replacement bus purchases as scheduled in the multi-year replacement cycle. The NVTC bus replacement reserve for FY 2015 is \$11.4 million, and will increase to \$17.1 million at the end of FY 2016.

FY 2016 revenues are projected to decrease by \$9,865,479 or 22.9 percent from the FY 2016 Adopted Budget per the following revisions. SmarTrip revenue was lowered by \$1,358,367 to more closely align to prior year actuals and ridership trends. An increase of \$2,500,000 reflects the County's approval of grant funds from the Virginia Department of Rail and Public Transit (VDRPT) which provides for the purchase of five buses for the I-95 corridor. The primary driver for the decrease in revenues is the \$11,000,000 associated with the Northern Virginia Transportation Authority (NVTA) regional funds (70 percent) for new buses. The NVTA Board, as part of their FY 2015-2016 Adopted Two Year Program in Spring 2015, approved \$6,000,000 of the \$11,000,000 County request. These monies are included as part of the \$33,054,389 Transfer In from Fund 40010, County and Regional Transportation Projects.

The FY 2016 transfer from Fund 40010, County and Regional Transportation Projects, is increased by \$4,600,000. This is due to a \$6,000,000 increase in revenues received from NVTA for new buses and a reduction of \$1,400,000 for operations and maintenance expenses for the Wiehle-Reston East Metrorail parking garage. Beginning in FY 2016, all revenues and expenses related to the Metrorail parking garages are reflected in Fund 40125, Metrorail Parking System Pledged Revenues.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$125,000, which is held in reserve for unanticipated future County maintenance expenditures related to the Bus Shelter Program.

Fund 40010, County and Regional Transportation Projects**\$265,383,010**

FY 2016 expenditures are recommended to increase \$265,383,010 due to the carryover of unexpended project balances of \$229,819,334 and net capital project adjustments of \$45,851,389. These are offset by reductions of \$10,287,713 for the deferral of debt service associated with an Economic Development Authority (EDA) bond sale and debt service for the Wiehle-Reston East Metrorail Parking Garage which will be paid out of Fund 40125, the Metrorail Parking System Pledged Revenues.

The FY 2016 transfer out to the County Transit Fund (40000) is increased by \$4,600,000. This is due to a \$6,000,000 increase in revenues received from the Northern Virginia Transportation Authority (NVTA) for new buses and a reduction of \$1,400,000 for operations and maintenance expenses for the Wiehle-Reston East Metrorail parking garage. Beginning in FY 2016, all revenues and expenses related to the Metrorail parking garages are reflected in Fund 40125, Metrorail Parking System Pledged Revenues. A transfer out of \$4,220,513 to Fund 40125 is also included for the portion of debt service payments at the Wiehle-Reston East Metrorail parking garage not covered by ground rent and parking fees.

FY 2016 revenues are recommended to increase \$106,815,234 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 in July 2012 as part of the Four Year Transportation Plan; a \$15,227,492 increase for state revenue sharing funds for the Jones Branch Connector project and the Widening of Route 29; an increase of \$1,754,942 in revenues from the Metropolitan Washington Airports Authority (MWAA) for reimbursement to the County for project work at the Wiehle-Reston East Metrorail parking garage; a decrease of \$7,000,000 for revenue bonds associated with the Innovation Center Parking Garage, which are no longer required due to a change in the funding plan; and a decrease of \$3,167,200 of revenues related to the Wiehle-Reston East Metrorail parking garage, which are now included in Fund 40125 as part of the *FY 2015 Carryover Review*. An increase of \$50,000,000 is also included for NVTA's 70% funding allocation to Fairfax County for Fairfax County Parkway Improvements, Route 28 Widening, the Innovation Center Metrorail Station, West Ox Garage, and funding for 12 Additional CONNECTOR buses (included as a Transfer Out to Fund 40000).

FY 2015 actual expenditures reflect a decrease of \$232,830,951 from the *FY 2015 Revised Budget Plan* amount of \$280,187,646. Of this amount \$229,819,334 reflects the carryover of unexpended project balances. The remaining expenditure savings of \$3,011,617 are primarily attributable to Personnel Services savings associated with the agency's management of vacant positions, which are anticipated to be filled in FY 2016.

FY 2015 actual revenues total \$98,227,401, a decrease of \$63,559,143 or 39.3 percent from the FY 2015 estimate of \$161,786,544, 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 Board's Four Year Transportation Plan in July 2012. The remaining difference of \$13,559,143 includes anticipated revenues from the Virginia Department of Transportation Revenue Sharing Program and the Metropolitan Washington Airports Authority that were not received in FY 2015 but are expected in FY 2016.

As a result of the actions discussed above, the FY 2016 ending balance is \$1,883,519. A portion of the Fund 40010 funding is held in Construction Reserve and is reallocated to individual projects previously endorsed by the Board of Supervisors, as projects are ready for implementation. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
BRAC-Telegraph Rd (2G40-021-000)	\$1,200,000	Funding in the amount of \$1,200,000 is needed for final billings from VDOT in FY 2016 for the Telegraph Road Widening project (South Van Dorn to South Kings Highway).

FY 2015 Carryover Review

Project Name (Number)	Increase/ (Decrease)	Comments
Bicycle Facilities (TS-000001)	1,400,000	Increase of \$1,400,000 necessary for the advancement of projects in the Bicycle Facilities Program approved by the Board as part of the Four Year Plan on July 10, 2012.
Bonds Advanced Project Implementation (2G40-053-000)	350,000	Funding in the amount of \$350,000 is necessary for the advancement of the Braddock Rd/Wakefield Chapel Spot roadway improvement project.
Construction Reserve (2G40-001-000)	(29,840,238)	Decrease of \$30,104,745 is required to appropriate necessary funds from the Construction Reserve to support required project costs. This is partially offset by a net increase of \$264,507 primarily due to operational savings.
Construction Reserve NVT A 30% (2G40-107-000)	(7,750,000)	Decrease of \$7,750,000 is required to appropriate necessary funds from the Construction Reserve to support required project costs.
Countywide Bus Stops (TS-000010)	2,000,000	Increase of \$2,000,000 necessary for Countywide Bus Stop projects. Funding for these projects was approved as part of the Four Year Plan on July 10, 2012.
CSYP Bike & Pedestrian Program (2G40-088-000)	2,000,000	Funding was approved by the Board for Bicycle and Pedestrian projects as part of the TPP on January 28, 2014.
Dulles Toll Road & Soapstone Dr. Overpass (2G40-078-000)	1,250,000	Funding in the amount of \$2.5 million for the Soapstone Drive DTR Overpass project was approved by the Board on January 28, 2014, as part of the Transportation Project Priorities (TPP). Funding of \$1,250,000 in FY 2016 for advance study and environmental work on the project
Dulles Toll Road - Town Center Parkway Underpass- NVT A 30% (2G40-073-000)	(2,600,000)	On November 18, 2014, the Board approved an agreement in the amount of \$8,700,000 with the Metropolitan Washington Airports Authority (MWAA) for the design and construction of the Town Center Parkway Rail Support project. Currently, the project budget is higher than required.
Extension Frontier Drive (VDOT) (2G40-095-000)	1,000,000	Funding in the amount of \$63,000,000 for the Frontier Drive Extension project was approved by the Board on January 28, 2014 as part of the TPP. FY 2016 funding of \$1,000,000 is needed for inclusion in an agreement with VDOT for the advancement of the project.
Fairfax County Pkwy Improvements – NVT A 70% (2G40-098-000)	10,000,000	Project expenditures up to \$10,000,000 will be reimbursed by NVT A 70% regional funds.
Giles Run (2G40-067-000)	1,300,000	The Board approved a funding plan for this project on July 2012. These funds are needed to advance work on the project in 2016.

Project Name (Number)	Increase/ (Decrease)	Comments
Herndon NVTa 30% Capital (2G40-105-000)	1,087,932	Increase of \$1,087,932 required to support project costs of the Town of Herndon.
Innovation Center Metrorail Station – NVTa 70% (2G40-101-000)	9,000,000	Project expenditures up to \$9,000,000 will be reimbursed by NVTa 70% regional funds.
Innovation Center Station Parking Garage – NVTa 30% (TF-000027)	(6,300,000)	On July 29, 2014, the Board of Supervisors approved \$7,000,000 in common infrastructure improvements at the Innovation Center station parking garage. Budget authority for these expenses was approved by the Board in the <i>FY 2014 Carryover Review</i> . NVTa 70% funds were approved in Spring 2015 and will now be utilized in lieu of County NVTa 30% funds. A decrease of \$6,300,000 leaves \$500,000 in the project budget for WPFO charges.
Jones Branch Connector (County/VDOT) (2G40-062-000)	12,000,000	Funding in the amount of \$12,000,000 is needed for the County's Revenue Sharing local cash match for increased cost estimates related to the bridge section of the project.
Laurel Hill Adaptive Reuse Infrastructure Improvements (TF-000028)	1,500,000	The Board of Supervisors conducted a public hearing on the Laurel Hill Adaptive Reuse Property Conveyance and Comprehensive Agreement on June 3, 2014 with approval of the Agreement on 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 \$1,500,000 allocated for FY 2016.
Lorton/Cross County Trail Enhancements (ST-000034)	88,264	Increase of \$88,264 is needed to fully fund the local cash match required for the Lorton Cross County Trail Transportation Alternatives Program (TAP) Grant.
Pedestrian Projects (ST-000003)	3,000,000	Funding was approved by the Board for pedestrian projects as part of the Four Year Plan on July 10, 2012. Staff requests an allocation from construction reserve to advance multiple pedestrian projects.
RMAG Phase II (2G40-085-000)	1,000,000	Funding was approved by the Board for Reston Access Management Group (RMAG) Phase II as part of the Transportation Project Priorities (TPP) on January 28, 2014.

Project Name (Number)	Increase/ (Decrease)	Comments
Rolling Rd. Widening (OKM to Fairfax County Pkwy) (2G40-109-000)	5,000,000	State Revenue Sharing Program funding in the amount of \$10,000,000 million was approved by the Commonwealth Transportation Board (CTB) on June 17, 2015 for the widening of Rolling Road. The Northern Virginia Transportation Authority (NVTA) approved \$5,000,000 million in 70% regional funding to satisfy the remaining local cash match (LCM).
Route 1 Bus Rapid Transit (BRT) – NVTA 30% (2G40-114-000)	3,900,000	On June 17, 2015, the CTB approved reimbursable grant funding in the amount of \$3,900,000 for the Route 1 BRT project from Huntington to Fort Belvoir. This funding is needed to advance study and for environmental work on the project, and will be reimbursed by Virginia Department of Rail and Public Transportation (VDRPT).
Route 1 Widening (Armistead to CSX) – NVTA 30% (2G40-112-000)	1,250,000	Funding in the amount of \$5,000,000 for the Route 1 Widening project was approved by the Board on January 28, 2014 as part of the TPP. Funding in the amount of \$1,250,000 is needed in FY 2016 to advance study and for environmental work on the project.
Route 1 Widening (Occoquan to CSX) – NVTA 30% (2G40-113-000)	1,250,000	Funding in the amount of \$5,000,000 for the Route 1 Widening project was approved by the Board on January 28, 2014 as part of the TPP. Funding in the amount of \$1,250,000 is needed in FY 2016 to advance study and for environmental work on the project.
Route 28 Widening – NVTA 70% (Prince William County line to Route 29) (2G40-100-000)	5,000,000	Project expenditures up to \$5,000,000 will be reimbursed by NVTA regional funds.
Route 29 Widening (Union Mill to Buckley's Gate) – NVTA 30% (2G40-110-000)	1,250,000	Funding in the amount of \$5,000,000 for the Route 1 Widening project was approved by the Board on January 28, 2014 as part of the TPP. Funding in the amount of \$1,250,000 is needed in FY 2016 to advance study and environmental work on the project.
Route 236 Widening (I-495 to John Marr)- NVTA 70% (2G40-111-000)	250,000	Funding in the amount of \$2,500,000 for the Route 236 Widening project was approved by the Board on January 28, 2014 as part of the TPP. FY 2016 funding in the amount of \$250,000 will support advancing implementation of the project.
RSTP Advanced Project Implementation- Tysons Metrorail Station Access Management Study (TMSAMS) (2G40-051-000)	1,500,000	Previously approved by the Board as a federally funded, TMSAMS project. Local funding of \$1,500,000 will allow the project to advance.

Project Name (Number)	Increase/ (Decrease)	Comments
Seven Corners Interchange Improvements (2G40-076-000)	1,000,000	Funding in the amount of \$3,000,000 for the Seven Corners Interchange Improvements project was approved by the Board on January 28, 2014 as part of the TPP. Funding of \$1,000,000 is needed in FY 2016 for advance study and environmental work on the project.
Shirley Gate Extension (2G40-079-000)	1,500,000	Funding in the amount of \$30 million for the Shirley Gate Widening project was approved by the Board on January 28, 2014 as part of the TPP. FY 2016 funding of \$1,500,000 is needed to further advance study and/or environmental work on the project.
Stormwater Nutrient Credits (2G40-093-000)	250,000	Funding of \$250,000 is necessary for the purchase of state-mandated stormwater regulations for nutrient credits.
TIFIA Debt Service Reserve (2G40-094-000)	(1,883,519)	An amount of \$13,300,000 was funded in FY 2015 for estimate Debt Service Reserve for the Department of Transportation Infrastructure Financing and Innovation Act (TIFIA) loan for Phase 2 of the Silver Line. A decrease of \$1,883,519 reflects actual debt service reserve payments in FY 2015.
Tyson's Reserve (2G40-084-000)	4,000,000	Funding in the amount of \$65,000,000 for the Tyson's Funding Plan was approved by the Board on January 28, 2014, as part of the TPP. FY 2016 funding in the amount of \$4,000,000 is needed for the advancement of these projects.
Vienna NVTA 30% Capital (2G40-106-000)	498,949	Increase of \$498,949 required to support project costs of the Town of Vienna.
West Ox Garage – NVTA 70% (TF-000035)	20,000,000	Project expenditures up to \$20,000,000 will be reimbursed by NVTA 70% regional funds.
Wiehle Avenue Debt Service (2G40-071-000)	(600,001)	Decrease of \$600,000 required to close this project in Fund 40010. Beginning in FY 2016, revenues and debt service associated with Metrorail parking garages will be collected in and disbursed from a new fund, Fund 40125, Metrorail Parking System Pledged Revenues.
Total	\$45,851,389	

Fund 40030, Cable Communications**\$7,304,958**

FY 2016 expenditures are recommended to increase \$7,304,958 due to \$1,599,685 in encumbered carryover and an amount of \$5,705,273 in unencumbered carryover of which \$5,584,294 is unexpended funds related to the design and operation of the I-Net and \$120,979 reflects various Channel 16 capital equipment acquisitions that were approved for purchase in FY 2015 but encountered unanticipated delays in the procurement process.

FY 2015 actual expenditures of \$11,290,281 reflect a decrease of \$7,763,311 or 40.7 percent from the *FY 2015 Revised Budget Plan* amount of \$19,053,592. Of this amount \$1,599,685 is included as encumbered carryover and \$5,705,273

FY 2015 Carryover Review

is included as unencumbered carryover in FY 2016. The remaining balance of \$458,353 is attributable to salary vacancy savings in Personnel Services and savings in Operating Expenses primarily associated with ongoing professional services and network support for the I-Net. All I-Net funds are annually appropriated to ensure adequate funding as the project continues to completion.

FY 2015 actual revenues of \$25,404,480 reflect an increase of \$1,032,354 or 4.2 percent over the FY 2015 estimate of \$24,372,126 primarily due to higher than anticipated receipts for Franchise Operating fees.

As a result of the actions above, the FY 2016 ending balance is projected to be \$1,681,053, an increase of \$1,490,707.

Fund 40040, Fairfax-Falls Church Community Services Board (CSB)

\$5,907,443

FY 2016 expenditures are recommended to increase \$5,907,443 or 3.8 percent. Included in this total is an increase of \$4,526,932 in encumbered carryover, consisting primarily of ongoing contract obligations, housing assistance to CSB consumers at risk of homelessness, Credible enhancements, building maintenance and repair projects, and capital equipment for security improvements. In addition, an increase of \$1,250,000 is associated with pay adjustments for psychiatrists and emergency services personnel in order to address retention and recruitment issues, and \$300,000 supports a feasibility study for Intermediate Care Facilities, such as repurposing recently-vacated CSB sites such as Sojourn House. Other adjustments include a net increase of \$94,185 primarily to appropriate additional State Department of Behavioral Health and Developmental Services (DBHDS) funding for a cost of living adjustment; a decrease of \$962,488 due to a reclassification of State Discharge Assistance Planning (DAP) revenues received by the CSB to Fund 50000, Federal-State Grants, to more accurately reflect the nature of the revenue; an increase of \$476,186 in Recovered Costs; and, a decrease of \$125,000 with a commensurate decrease in state revenues associated with Project LINK. Consistent with the July 21, 2015 presentation at the Board of Supervisors Human Services Committee meeting, an increase of \$800,000 and 6/6.0 FTE positions, associated with a commensurate increase in the General Fund Transfer, will support a second Mobile Crisis Unit providing crisis intervention and assessment services to individuals in psychiatric crisis. In addition, an appropriation of \$500,000 from fund balance reflects “bridge” funding to further enhance the crisis intervention services in the County. The County received \$142,972 in State grant funding to fund a Crisis Intervention Team (CIT) coordinator and to conduct outreach, policy development and stakeholder engagement. This support is valuable but is not enough to meet the County’s goal of improving crisis intervention services significantly. The \$500,000 increase will support a limited scale CIT assessment site for individuals experiencing a mental health crisis and other diversion services, and will also help further mature and develop the County’s CIT program. This bridge funding investment is designed to help improve officer and consumer safety, and appropriately redirect individuals with mental illness from the criminal justice system to the health care system, as well as to better position the County for future State grant opportunities.

FY 2016 revenues are recommended to decrease \$1,469,489 or 3.9 percent. This is comprised of a decrease of \$1,438,674 in State DBHDS funding due to a reclassification of State DAP revenues received by the CSB to Fund 50000, Federal-State Grants, to more accurately reflect the nature of the revenue; a decrease of \$125,000 in State DBHDS funding associated with Project LINK; and, a net increase of \$94,185 due primarily to additional State DBHDS funding as a result of a cost of living adjustment.

FY 2015 actual expenditures of \$144,991,032 reflect a decrease of \$9,945,397, or 6.4 percent, from the *FY 2015 Revised Budget Plan* amount of \$154,936,429. Of this amount \$4,526,932 will be carried forward as encumbered carryover in FY 2016. The remaining balance of \$5,418,465 includes the \$1,000,000 in appropriated funding for the Infant and Toddler Connection (ITC) program that was unused in FY 2015 due to sufficient state funding; Personnel Services savings as a result of CSB having an average of 126 vacant positions each month, a rate of 12.9 percent, compared to the approximately 92 vacant positions that were needed to meet budget; and Operating Expenses savings primarily due to lower than anticipated contractual services, as well as lower than anticipated expenditures for intellectual disability (ID) employment and day services utilization due mainly to weather-related closures.

Actual revenues in FY 2015 total \$36,032,546, a decrease of \$583,534 or 1.6 percent from the FY 2015 estimate of \$36,616,080, primarily due to lower than anticipated Medicaid Option and Medicaid Waiver payments.

FY 2015 Carryover Review

The FY 2016 General Fund Transfer is required to increase \$800,000 or 0.7 percent due to the funding of the second Mobile Crisis Unit providing crisis intervention services.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$4,834,935, an increase of \$2,784,931. Of the ending balance, \$500,000 is added to the ITC Reserve to bring it to \$1.5 million, and \$1.6 million is set aside for an ID Employment & Day Reserve to ensure the County has sufficient funding to provide employment and day services to individuals with intellectual disabilities in the event of increased costs due to the reduction or elimination of sheltered employment as a service option for CSB consumers; therefore, the unreserved ending balance is \$1,734,935.

Funds 40050, Reston Community Center (RCC)

\$538,338

FY 2016 expenditures are recommended to increase \$538,338 including encumbered carryover of \$41,746, and unexpended project balances of \$496,592 for the RCC Hunters Woods facility upgrades.

FY 2015 actual expenditures reflect a decrease of \$1,600,703 or 17.6 percent from the *FY 2015 Revised Budget Plan* amount of \$9,104,154. Of this amount, \$41,746 is included as encumbered carryover in FY 2016. An additional \$496,592 in unexpended Capital Project balances will also be carried over to FY 2016. The remaining balance of \$1,062,365 is attributable to savings of \$499,243 in Personnel Services primarily associated with higher than anticipated position vacancies and associated fringe benefits; and savings of \$563,122 in Operating Expenses primarily attributable to lower than projected spending on contractual services, supplies, repairs and maintenance, program cancellations and deferred costs.

Actual revenues in FY 2015 total \$8,053,608, an increase of \$233,898 or 3.0 percent over the FY 2015 budget of \$7,819,710 primarily due to higher than projected real estate taxes.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$4,685,679, an increase of \$1,296,263.

Fund 40060, McLean Community Center (MCC)

\$823,518

FY 2016 expenditures are recommended to increase \$823,518 due to carryover of unexpended capital project balances primarily associated with the MCC renovation.

FY 2015 actual expenditures reflect a decrease of \$1,271,082 or 19.3 percent from the *FY 2015 Revised Budget Plan* amount of \$6,599,065. Of this amount \$823,518 in unexpended capital project balances is carried forward to FY 2016. The remaining balance of \$447,564 is attributable to savings of \$629 in Personnel Services associated with salary vacancy savings and \$446,935 in Operating Expenses primarily attributable to lower than projected spending on contractual services, supplies, repairs and maintenance, and printing and binding.

Actual revenues in FY 2015 total \$5,346,818, an increase of \$43,559 or 0.8 percent over the FY 2015 estimate of \$5,303,259 primarily due to increased real estate tax revenue, partially offset by lower than projected fee-related income.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$7,774,657, an increase of \$491,123.

Fund 40090, E-911**\$6,744,082**

FY 2016 expenditures are recommended to increase \$6,744,082, including carryover of Information Technology (IT) projects and IT project encumbrances of \$4,911,146 and \$1,832,936 in encumbered carryover.

FY 2015 actual expenditures of \$39,600,341 reflect a decrease of \$7,690,114 or 16.3 percent from the *FY 2015 Revised Budget Plan* amount of \$47,290,455. Of this amount, \$4,911,146 reflects unexpended IT projects and IT project encumbrances being carried over to FY 2016, while an additional \$1,832,936 is encumbered carryover. The remaining balance of \$946,032 is due primarily to salary vacancy savings in Personnel Services.

FY 2015 revenues total \$45,019,259, an increase of \$22,729 or 0.1 percent from the *FY 2015 Revised Budget Plan* amount of \$44,996,530, due primarily to lower than projected interest income.

As a result of the actions discussed above the FY 2016 ending balance is projected to be \$1,064,785, an increase of \$968,761.

Fund 40100, Stormwater Services**\$55,003,517**

FY 2016 expenditures are recommended to increase \$55,003,517 based on the carryover of unexpended project balances in the amount of \$52,336,418 and a net adjustment of \$2,667,099. This adjustment includes the carryover of \$773,748 in operating and capital equipment encumbrances, and an increase to capital projects of \$1,893,351. The adjustment to capital projects is based on the appropriation of the remaining operational savings of \$961,544 offset by lower than anticipated revenues of \$241,258 received in FY 2015; the appropriation of \$1,076 in miscellaneous revenues received in FY 2015; the appropriation of \$138,374 in grant revenue received from the Natural Resources Conservation Services in FY 2015; the appropriation of \$808,615 in grant revenue expected to be received from the Virginia Department of Emergency Management as approved by the Board of Supervisors on March 3, 2015; and the appropriation of \$225,000 in bond premium received in FY 2015 associated with the February 2015 bond sale. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Dam Safety and Facility Rehabilitation (SD-000033)	\$138,374	Increase necessary to appropriate grant revenue received from the Natural Resources Conservation Services (NRCS) in FY 2015 based on final project costs. On June 4, 2013, the Board of Supervisors approved a joint project between the NRCS, the Northern Virginia Soil and Water Conservation District (NVSWCD), and Fairfax County. The County share of \$983,157 was paid from existing funds. All anticipated revenue has been received based on final project costs. This project is complete.
Flood Prevention-Huntington Area-2012 (SD-000037)	225,000	Increase necessary to appropriate bond premium in the amount of \$225,000 received in FY 2015 associated with the February 2015 bond sale.

Project Name (Number)	Increase/ (Decrease)	Comments
Laurel Hill Adaptive Reuse Infrastructure (SD-000038)	350,000	Increase necessary to partially support the second year 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. The Board of Supervisors approved the Master Development Agreement on July 29, 2014. An amount of \$350,000 is required in FY 2016 to support stormwater 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.
Stream and Water Quality Improvements (SD-000031)	1,179,977	Increase necessary to appropriate FY 2015 operational savings of \$961,544 offset by lower than anticipated revenues of \$241,258; miscellaneous revenues received in FY 2015 in the amount of \$1,076; and anticipated grant revenue in the amount of \$808,615 as approved by the Board of Supervisors on March 3, 2015. The grant agreement is between the Virginia Department of Emergency Management (VDEM) and Fairfax County to accept federal funds from the Federal Emergency Management Agency (FEMA) to assist the County with acquiring property at Dearborn Drive from its current owners, demolishing the existing structure on the property, and restoring the property to natural conditions. Total funding of \$851,173 will be supported by FEMA in the amount of \$638,380, VDEM in the amount of \$170,235, and Fairfax County in the amount of \$42,558. Funding for the County share is available in existing appropriations in project SD-000031, Stream and Water Quality Improvements. In addition, a reallocation of \$350,000 from this project will support the second year of stormwater costs associated with the Laurel Hill Adaptive Reuse project.
Total	\$1,893,351	

Fund 40120, Dulles Rail Phase 2 Transportation Improvement District**\$15,650,000**

FY 2016 expenditures are recommended to increase \$15,650,000. This amount represents the debt service reserve fund requirement for the Phase 2 Tax District's \$218.2 million portion of the County's overall \$403.3 million Transportation Infrastructure Financing and Innovation Act (TIFIA) loan with the United States Department of Transportation that closed on December 17, 2014.

There are no FY 2015 actual expenditures as the district had not incurred any debt obligations or other expenses.

Actual revenues in FY 2015 total \$15,277,681 which is an increase of \$792,703 or 5.5 percent from the FY 2015 estimate of \$14,484,978 primarily due to tax district receipts.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$49,838,924.

Fund 40125, Metrorail Parking System Pledged Revenues**\$8,787,713**

FY 2016 expenditures are recommended to increase \$8,787,713 for programmed operating and debt service requirements at the Wiehle-Reston East Metrorail Station Parking Garage.

There were no FY 2015 actual expenditures for this fund. Prior year expenditures for the Wiehle-Reston East Metrorail Station Parking Garage were reflected in Fund 40010, County and Regional Transportation Projects.

Actual revenues in FY 2015 total \$20,616,004 reflecting a one-time transfer of accumulated funds on hand with the Washington Metropolitan Area Transit Authority (WMATA) from a surcharge fee collected at WMATA owned/leased parking facilities in Fairfax County. These monies will be used to buy down the financing associated with the County's construction of the Innovation Center and Herndon Metrorail Parking Garages as part of Phase 2 of the Silver Line.

Beginning in FY 2016, recurring revenues from the surcharge fees from WAMTA will flow into this fund at approximately \$3 million annually. In addition, the Wiehle-Reston East Metrorail Parking Garage will generate annual revenues from ground rent (\$967,000) and parking fees (\$2,200,200). These revenues in conjunction with a transfer in of \$4,220,513 from Fund 40010 will be used to support the debt service and operating expenses for the Wiehle-Reston East Metrorail Parking Garage.

The net of the surcharge revenues will be accumulated to fund balance pending the opening of the Herndon and Innovation Center Station Metrorail Parking Garages, which is currently scheduled to coincide with the opening of Phase 2 of the Silver Line for late calendar year 2019. In future years, the net surcharge revenues and the parking fees from the Herndon and Innovation Center Station Metrorail Parking Garages will also flow through this fund to support their respective debt and operating costs.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$22,216,004.

Fund 40140, Refuse Collection**\$1,051,485**

FY 2016 expenditures are increased \$1,051,485 due to unexpended \$813,312 in Capital Projects and encumbered carryover of \$209,869 in Operating Expenses and \$28,304 in Capital Equipment.

FY 2015 actual expenditures reflect a decrease of \$4,696,209 or 19.5 percent from the *FY 2015 Revised Budget Plan* amount of \$24,119,610. Of this amount \$1,051,485 is included as encumbered carryover. The remaining balance of \$3,644,724 is primarily attributable to a savings of \$868,993 in Personnel Services due to position vacancy savings, \$409,697 in Operating Expenses due to lower than anticipated refuse disposal expenses, \$129,338 in Recovered Costs due to actual billings, and \$2,236,696 in Capital Equipment due to the deferment of replacement equipment.

FY 2015 Carryover Review

Actual revenues in FY 2015 total \$19,069,451, a decrease of \$201,137 or 1.0 percent from the *FY 2015 Revised Budget Plan* of \$19,270,588. This is primarily attributable to lower than anticipated refuse disposal fees and lower miscellaneous charges for services from program operations and support.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$7,848,907, an increase of \$3,443,587. These savings will be directed to the Capital Equipment Reserve and Operating Reserve for future funding requirements.

Fund 40150, Refuse Disposal

\$3,676,927

FY 2016 expenditures are recommended to increase \$3,676,927 due to an increase of \$2,940,052 in Capital Projects as a result of unexpended balances in FY 2015, and encumbered carryover of \$736,875 which includes \$482,918 in Operating Expenses and \$253,957 in Capital Equipment.

FY 2015 actual expenditures reflect a decrease of \$6,593,169 or 12.5 percent from the *FY 2015 Revised Budget Plan* amount of \$52,718,946. Of this amount, \$3,676,927 will be carried forward to FY 2016. The remaining balance of \$2,916,242 is primarily due to savings of \$33,218 in Personnel Services due to position vacancy savings, \$1,984,240 in Operating Expenses due to lower than anticipated refuse disposal expenses and other professional contractual services, \$275,785 in Recovered Costs based on actual billable administrative services and \$622,999 in Capital Equipment based on the deferment of replacement equipment.

Actual revenue in FY 2015 totals \$46,745,151, an increase of \$958,273 or 2.1 percent over the FY 2015 estimate of \$45,786,878, and is primarily due to higher than anticipated refuse disposal revenue.

As a result of these actions, the FY 2016 ending balance is projected to be \$4,576,422, an increase of \$3,874,515.

Fund 40170, I-95 Refuse Disposal

\$8,126,444

FY 2016 expenditures are recommended to increase \$8,126,444 due to an increase of \$7,431,037 in Capital Projects as a result of an unexpended balance in FY 2015 plus \$400,000 in Capital Equipment to replace two pit scales that are over 35 years old, and encumbered carryover of \$295,407.

FY 2015 actual expenditures reflect a decrease of \$8,350,861 or 47.3 percent from the *FY 2015 Revised Budget Plan* amount of \$17,655,809. Of this amount \$7,431,037 is for unexpended capital projects, \$400,000 is for Capital Equipment and \$295,407 is for Operating Expenses all of which are carried over to FY 2016. The remaining balance of \$224,417 is primarily due to savings of \$104,236 in Personnel Services due to position vacancy savings, \$87,598 in Operating Expenses due to lower than anticipated professional contracted services and \$32,583 in Capital Equipment.

Actual revenue in FY 2015 totals \$8,042,395, an increase of \$588,249 or 7.9 percent over the FY 2015 estimate of \$7,454,146, and is primarily due to higher than anticipated refuse disposal revenue receipts and higher than anticipated sale of equipment.

As a result of these actions, the FY 2016 ending balance is projected to be \$28,289,349, an increase of \$812,666.

Fund 40300, Housing Trust Fund**\$5,119,192**

FY 2016 expenditures are recommended to increase \$5,119,192 due to the carryover of unexpended project balances in the amount of \$4,388,664, and the appropriation of \$730,528 associated with additional program income received in FY 2015. In addition, the following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
AHPP Tier III (2H38-149-000)	(\$200,000)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating Murraygate Village Apartments. The AHPP Tier III project will be closed-out.
James Lee Road Improvement (2H38-148-000)	(624)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating Murraygate Village Apartments. The James Lee Road Improvement project will be closed-out.
Land/Unit Acquisition (2H38-066-000)	(350,000)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating Murraygate Village Apartments.
Mondloch House (2H38-071-000)	(100,000)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating Murraygate Village Apartments.
Rehabilitation of FCRHA Properties (2H38-068-000)	1,381,152	Increase necessary due to a total reallocation of \$650,624 from Project 2H38-149-000, AHPP Tier III; Project 2H38-148-000, James Lee Road Improvement; Project 2H38-066-000, Land/Unit Acquisition; and Project 2H38-071-000, Mondloch House, as well as the appropriation of \$730,528 in additional program income received in FY 2015 for eventual use rehabilitating Murraygate Village Apartments.
Total	\$730,528	

Fund 40330, Elderly Housing**\$495,833**

FY 2016 expenditures are recommended to increase \$495,833, including encumbered carryover of \$211,694 for relocation services, contractual services, repairs and maintenance, and utilities, as well as an appropriation from fund balance of \$284,139. The appropriation from fund balance will support increases of \$200,000 for additional third-party management expenses at Lincolnia Senior Residences due to reduced rental income during the continued renovations at the property, and \$84,139 for architectural and engineering specifications for four new elevators at the Little River Glen property.

FY 2016 revenues remain at the same level as the FY 2016 Adopted Budget Plan.

FY 2015 actual expenditures of \$3,476,940 reflect a decrease of \$553,470 or 13.7 percent from the FY 2015 estimate of \$4,030,410. This reduction is primarily the result of higher than anticipated position vacancies and lower than anticipated miscellaneous operating expenditures.

FY 2015 Carryover Review

FY 2015 actual revenues total \$1,631,513, which is a decrease of \$12,544 or 0.8 percent from the FY 2015 estimate of \$1,644,057. The net decrease in revenue is associated with decreases in rental income and miscellaneous income, partially offset by an increase in rental assistance revenue. The General Fund Transfer supporting this Fund remained unchanged from the FY 2015 estimate of \$1,869,683.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$2,347,951, an increase of \$45,093.

Fund 40360, Homeowner and Business Loan Programs

\$1,052,514

FY 2016 expenditures are required to increase \$1,052,514 due to carryover of needed unexpended FY 2015 program balances anticipated for the FY 2016 Moderate Income Direct Sales (MIDS) Program, County Rehabilitation Loans and Grants program, and Affordable Dwelling Unit Housing Acquisition.

FY 2015 actual expenditures total \$2,063,402, a decrease of \$2,511,193 or 54.9 percent from the *FY 2015 Revised Budget Plan* of \$4,574,595. The decrease in expenditures is primarily due to decreased program activity in MIDS, County Rehabilitation Loans and Grants program, the Business Loan Program, and no activity in the Affordable Dwelling Unit Housing Acquisition program.

FY 2015 actual revenues total \$2,393,052, a decrease of \$1,333,078 or 35.8 percent from the *FY 2015 Revised Budget Plan* of \$3,726,130 primarily from decreased activity in the resale of Moderate Income Direct Sales Program (MIDS) properties and in the County Rehabilitation Loans and Grant program.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$2,882,807, an increase of \$125,601 over the FY 2016 Adopted Budget Plan.

Fund 50800, Community Development Block Grant (CDBG)

\$5,222,715

FY 2016 expenditures are recommended to increase \$5,222,715 due to the carryover of unexpended project balances in the amount of \$4,736,006, appropriation of \$450,457 in additional program income received in FY 2015, and \$36,252 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 28, 2015. In addition, the following project adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380020	Good Shepherd	\$630,151	Increase necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380024	Fair Housing Program	10,500	Increase of \$30,000 to appropriate additional program income revenue received in FY 2015, partially offset by a decrease of \$19,500 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380026	Rehabilitation of FCRHA Properties	264,031	Increase of \$222,000 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and increase of \$42,031 to appropriate additional program income revenue received in FY 2015.

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380035	Home Repair for the Elderly	(287,973)	Decrease necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380036	Contingency Fund	(403,368)	Decrease necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380039	Planning and Urban Design	(148,903)	Decrease of \$178,903 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, partially offset by an increase of \$30,000 to appropriate additional program income revenue received in FY 2015.
1380040	General Administration	(443,980)	Decrease of \$473,980 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, partially offset by an increase of \$30,000 to appropriate additional program income revenue received in FY 2015.
1380042	Housing Program Relocation	(295,713)	Decrease of \$195,713 necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and reallocation of \$100,000 to Grant 1380060, Homeownership Assistance Program to reclassify personnel expenses.
1380043	Section 108 Loan Payments	(75,478)	Decrease necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380046	Homestretch	400,000	Increase necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380058	Bilingual Rehabilitation	(6,001)	Decrease necessary based on a reallocation to Grant 1380079, Adjusting Factors for eventual use on another project. The Bilingual Rehabilitation grant will be closed-out.
1380060	Homeownership Assistance Program	170,639	Increase of \$34,593 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, increase of \$36,046 to appropriate additional program income received in FY 2015, and a reallocation of \$100,000 from Grant 1380042, Housing Program Relocation to reclassify personnel expenses.
1380062	Special Needs Housing	635,000	Increase of \$550,000 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and increase of \$85,000 to appropriate additional program income revenue received in FY 2015.

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380076	Community Havens	400,000	Increase necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380079	Adjusting Factors	(1,562,196)	Decrease of \$1,568,197 necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, partially offset by an increase of \$6,001 due to a reallocation from Grant 1380058, Bilingual Rehabilitation for eventual use on other projects.
1380091	Affordable Housing RFP	1,200,000	Increase of \$1,002,620 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and increase of \$197,380 to appropriate additional program income revenue received in FY 2015.
	Total	\$486,709	

Fund 50810, HOME Investment Partnerships Program (HOME)**\$2,192,260**

FY 2016 expenditures are recommended to increase \$2,192,260 due to the carryover of unexpended project balances in the amount of \$2,148,670 and the appropriation of \$147,231 associated with additional program income received in FY 2015, partially offset by a decrease of \$103,641 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 28, 2015. In addition, the following project adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380021	Good Shepherd Housing	\$230,321	Increase necessary due to a reallocation from Grant 1380049, CHDO Undesignated associated with deferred HOME loans for the acquisition and preservation of affordable rental housing for low income households.
1380025	Fair Housing Program	11,368	Increase necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380049	CHDO Undesignated	(245,867)	Decrease of \$15,546 necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and decrease of \$230,321 due to a reallocation to Grant 1380021, Good Shepherd Housing associated with deferred HOME loans for the acquisition and preservation of affordable rental housing for low income households.
1380050	Tenant-Based Rental Assistance	43,496	Increase of \$118,496 to appropriate additional program income revenue received in FY 2015, partially offset by a decrease of \$75,000 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380051	Development Costs	(501,603)	Decrease necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
1380052	Administration	(9,733)	Decrease of \$21,733 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015 partially offset by an increase of \$12,000 to appropriate additional program income revenue received in FY 2015.
1380092	Affordable Housing RFP	490,608	Increase of \$473,873 based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015, and increase of \$16,735 to appropriate additional program income revenue received in FY 2015.
1380093	TBRA Program Delivery	25,000	Increase necessary based on the amended FY 2016 HUD award as approved by the Board of Supervisors on April 28, 2015.
	Total	\$43,590	

Internal Service Funds

Fund 60000, County Insurance

\$34,000,000

FY 2016 expenditures are recommended to increase \$34,000,000 over the FY 2016 Adopted Budget Plan total of \$24,944,451. Of this total, an adjustment of \$33,000,000 is required for tax litigation refunds primarily as a result of the Virginia Supreme Court ruling on Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth. This is a new deduction formula that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This new formula for determining BPOL tax situs will impact only a subset of the businesses in Fairfax County. This increase of \$33,000,000 will accommodate payments which may be necessary in FY 2016. The remaining increase of \$1,000,000 is required due to the recent settlement of a lawsuit.

FY 2016 revenues are reduced by \$175,000 from the FY 2016 Adopted Budget Plan estimate of \$859,859 as a result of lower interest earnings projections based on FY 2015 experience.

FY 2015 actual expenditures reflect a decrease of \$12,066,531, or 27.7 percent, from the *FY 2015 Revised Budget Plan* amount of \$43,498,230. This decrease is primarily attributable to savings in Tax Litigation Expenses. 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 2016 Third Quarter Review* as an audit adjustment to FY 2015.

Actual revenues in FY 2015 total \$712,743, an increase of \$16,884 or 2.4 percent over the FY 2015 estimate of \$695,859 due to an increase in interest earnings from investments.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$80,984,045, a decrease of \$22,091,585.

FY 2015 Carryover Review

Fund 60010, Department of Vehicle Services**\$6,305,478**

FY 2016 expenditures are increased \$6,305,478 due to encumbered carryover of \$5,147,978 and appropriations of \$257,500 from the Vehicle Replacement Reserve to purchase five animal control vehicles which were not purchased in FY 2015 as the preferred replacement vehicle was recently introduced and a contract has yet to be established and \$900,000 from the Helicopter Maintenance Reserve, which is being established as part of the *FY 2015 Carryover Review* to cover maintenance related costs associated with the County's helicopters. This funding was originally placed in the Helicopter Replacement Reserve but is being moved to a newly established Helicopter Maintenance Reserve as long-term negotiations to establish a contract with a private organization to maintain the helicopters were not successful. Based on this, the Police Department, with the assistance of several County agencies, performed an internal study which concluded that the best course of action would be to maintain the helicopters utilizing internal resources.

FY 2015 actual expenditures reflect a decrease of \$13,569,717 or 14.3 percent from the *FY 2015 Revised Budget Plan* amount of \$95,155,561. Of this amount, \$5,147,978 is included as encumbered carryover in FY 2016. The remaining balance of \$8,421,739 is due primarily to significant savings in Operating Expenses due to lower than anticipated fuel expenses as well as salary vacancy savings and Capital Equipment savings.

Actual revenues in FY 2015 total \$78,833,653, a decrease of \$3,917,416 or 4.7 percent from the FY 2015 estimate of \$82,751,069. The decrease is primarily attributable to lower than projected vehicle fuel charges based on lower than anticipated fuel prices. This decrease was partially offset by higher than anticipated large apparatus charges due primarily to an insurance settlement received by the Fire and Rescue Department and increased vehicle replacement, parts, tires and other related charges.

FY 2016 revenues are increased \$350,000 in Helicopter Maintenance charges to the Police Department based on the establishment of a Helicopter Maintenance Reserve as discussed above.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$22,108,972, an increase of \$3,696,823.

Fund 60020, Document Services**\$121,844**

FY 2016 expenditures are recommended to increase \$121,844 due to encumbered carryover in Operating Expenses primarily associated with supplies, printing and typesetting services, and contractor costs associated with operating the Multi-Functional Digital Device (MFDD) program.

FY 2015 actual expenditures of \$5,611,327 reflect a decrease of \$531,058 or 8.6 percent from the *FY 2015 Revised Budget Plan* amount of \$6,142,385. Of this amount, \$121,844 is included as encumbered carryover in FY 2016. The remaining balance of \$409,214 is due primarily to salary vacancy savings and lower than anticipated use of Print Shop services and related expenditures.

Actual revenues in FY 2015 total \$2,739,938, a decrease of \$449,455 or 14.1 percent from the FY 2015 estimate of \$3,189,393 primarily due to unrealized Print Shop revenues.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$445,651, a decrease of \$40,241.

Fund 60030, Technology Infrastructure Services**\$2,572,562**

FY 2016 expenditures are recommended to increase \$2,572,562 due to encumbered carryover of \$1,194,562 to support data center operations, computer equipment, and various maintenance requirements and \$1,378,000 in unencumbered carryover. Of the unencumbered total, \$674,289 is for additional server capacity primarily at the County's disaster recovery site, \$278,711 is for additional data network load balancing devices and switch components for the data center supporting all key resources and core infrastructure, \$300,000 is included 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 \$125,000 is for PC replacement program purchases which were delayed due in part to new contracts becoming available in FY 2016 that may include more favorable pricing.

FY 2015 actual expenditures of \$37,252,378 reflect a decrease \$3,929,018 or 9.5 percent from the *FY 2015 Revised Budget Plan* amount of \$41,181,396. Of this amount \$1,194,562 is included as encumbered carryover in FY 2016. The remaining balance of \$2,734,456 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 2015 total \$29,733,530, an increase of \$277,906 or 0.9 percent over the FY 2015 estimate of \$29,455,624 primarily due to higher than expected revenue collected by the Radio Services branch and unanticipated revenue from e-recycling and the on-line auction of surplus IT equipment.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$2,974,003, an increase of \$1,634,362.

Fund 60040, Health Benefits Fund**\$9,637,091**

FY 2016 expenditures are recommended to increase \$9,637,091 to reflect the carryover of unexpended balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims.

FY 2015 actual expenditures reflect a decrease of \$15,770,489, or 8.7 percent, from the *FY 2015 Revised Budget Plan* amount of \$180,508,175. The balance is primarily attributable to the unexpended portion of the FY 2015 premium stabilization reserve of \$14,320,807. Total claims for the County's self-insured plans grew 6.2 percent over FY 2014.

Actual revenues in FY 2015 total \$167,147,076, an increase of \$2,762,779, or 1.7 percent, over the FY 2015 estimate of \$164,384,297 primarily due to higher than projected premium revenue from employer contributions, employees, and retirees. It should be noted that revenue estimates included in the *FY 2015 Revised Budget Plan* were based on preliminary estimates of January 2015 premium increases and plan migration.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$30,638,224, an increase of \$8,896,177. Of the total ending balance, \$695,285 is held in reserve for the Transitional Reinsurance Program, 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.

FY 2015 Carryover Review

Enterprise Funds

Fund 69000, Sewer Revenue

\$0

There are no expenditures for this fund. However, FY 2016 Transfers Out are recommended to increase \$6,978,362. This adjustment includes an increase of \$9,928,362 to the Transfer Out to Fund 69310, Sewer Bond Construction, to support the Noman Cole Pollution Control Plant filters project. This project was originally one of the projects included in the Virginia Water Quality Improvement Fund Point Source grant approved by the Board of Supervisors on February 23, 2009. However, due to adjustments to the scope of the original project and final actual construction costs, the filters project is no longer supported by the grant. The filters project will support the rehabilitation of the internal working parts, including valves, pipes, gates, and electrical parts, of the plant's filters in order to extend their useful life. In addition, the adjustment includes a decrease of \$2,950,000 to the Transfer Out to Fund 69010, Sewer Operation and Maintenance. Based on actual expenditures in this fund, an amount of \$2,950,000 will not be required in FY 2016 and is available to help maintain the reserves in Fund 69000, Sewer Revenue.

Actual revenues in FY 2015 total \$209,931,361, a decrease of \$4,528,396 or 2.1 percent below the FY 2015 estimate of \$214,459,757. This decrease is primarily due to lower than anticipated Sewer Service Charges revenues based on lower water consumption and fewer new accounts, and lower than anticipated Sales of Service revenues based on reduced wastewater flow volume during the year.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$95,044,647, a decrease of \$11,406,758.

Fund 69010, Sewer Operation and Maintenance

\$1,277,658

FY 2016 expenditures are recommended to increase \$1,277,658 or 1.3 percent over the FY 2016 Adopted Budget Plan amount of \$96,283,072 due to encumbered carryover in Operating Expenses and Capital Equipment. Operating Expenses are increased by \$726,161 and Capital Equipment is increased by \$551,497.

FY 2015 actual expenditures reflect a decrease of \$4,186,628 or 4.3 percent from the *FY 2015 Revised Budget Plan* amount of \$98,093,267. Of this amount, \$1,277,658 is included as encumbered carryover in FY 2016.

The remaining balance of \$2,908,970 is primarily due to savings of \$1,398,392 in Personnel Services based on managed position vacancies, fringe benefits and overtime pay savings; and savings of \$1,139,486 in Operating Expenses due to lower than anticipated treatment plant operations costs and savings due to a delay in the procurement of an asset management software application. Other savings include \$2,682 in Capital Equipment costs due to lower than anticipated actual costs of laboratory equipment purchases, and an increase of \$368,410 in Recovered Costs due to actual billings related to above average number of snow events during the year.

The Transfer In to Fund 69010, Sewer Operation and Maintenance, from Fund 69000, Sewer Revenue, is decreased by \$2,950,000 from \$92,150,000 to \$89,200,000. Based on actual expenditures in this fund, an amount of \$2,950,000 will not be required in FY 2016 and is available to help maintain the reserves in Fund 69000, Sewer Revenue.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$0, a decrease of \$41,030.

FY 2015 Carryover Review

Fund 69300, Sewer Construction Improvements**\$47,663,309**

FY 2016 expenditures are recommended to increase \$47,663,309 due to the carryover of unexpended project balances. In addition, the following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Alexandria WWTP Upgrades and Rehab (WW-000021)	(\$12,315,694)	Decrease due to current cash flow requirements and revised project schedules. The Alexandria Sanitation Authority (ASA) has revised the CIP budget, therefore, reducing the required amount in FY 2016. This funding is available to support the UOSA Treatment Plant Upgrades project and the Fund Contingency.
Blue Plains WWTP Upgrades and Rehabilitation (WW-000022)	(2,899,890)	Decrease due to current cash flow requirements and revised project schedules. The District of Columbia Water and Sewer Authority (DC Water) has revised the CIP budget, therefore, reducing the required amount in FY 2016. This funding is available to support the UOSA Treatment Plant Upgrades project and the Fund Contingency.
Extension and Improvements Projects (WW-000006)	(150,000)	Decrease necessary to reallocate funding to partially support the second year of the Laurel Hill Adaptive Reuse project.
Fund Contingency (2G25-063-000)	2,215,584	Increase necessary to establish a contingency to support unforeseen emergencies such as the remediation associated with sewer line failures and other emergency projects.
Laurel Hill Adaptive Reuse (WW-000023)	150,000	Increase necessary to partially support the second year 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. The Board of Supervisors approved the Master Development Agreement on July 29, 2014. An amount of \$150,000 is required in FY 2016 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.

Project Name (Number)	Increase/ (Decrease)	Comments
UOSA Treatment Plant Upgrades (WW-000025)	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 amended 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 \$20 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	\$0	

Fund 69310, Sewer Bond Construction**\$13,675,396**

FY 2016 expenditures are recommended to increase \$13,675,396 due to the carryover of unexpended project balances in the amount of \$13,644,706 and an adjustment of \$30,690 to appropriate accumulated Interest on Investments revenue received in FY 2015. The following project adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Alexandria WWTP Upgrades (WW-000013)	(\$389,450)	Decrease due to project completion. This funding is available to support the Noman Cole Treatment Plant Upgrades project.
DC Blue Plains WWTP Upgrades (WW-000011)	(2,845,441)	Decrease due to project completion. This funding is available to support the Noman Cole Treatment Plant Upgrades project.
Noman Cole Treatment Plant Renovations (WW-000017)	(3,011,310)	Decrease due to current cash flow requirements and revised project schedules. Based on delays in the Disinfection project and completion of the Ash Handling and Grit projects, funding in the amount of \$3,042,000 is available to support the Noman Cole Treatment Plant Upgrades project. This decrease is offset by an increase in the amount of \$30,690 necessary to appropriate Interest on Investments revenue received in FY 2015.

Project Name (Number)	Increase/ (Decrease)	Comments
Noman Cole Treatment Plant Upgrades (WW-000016)	6,276,891	Increase necessary to support additional funding requirements at the Noman Cole Treatment Plant. Funding for the upgrades project will support higher than anticipated expenses associated with the Pohick Creek Retaining Wall and Equalization Tanks projects. A retaining wall will be constructed along Pohick Creek in order to prevent future flooding of the plant from the creek. In addition, the scope of the proposed upgrades related to the Equalization Tanks projects at the plant has been expanded. These projects are required in order to meet new environmental regulations.
Total	\$30,690	

Agency Funds

Fund 70000, Route 28 Tax District

\$1,636

FY 2016 expenditures are recommended to increase \$1,636. All monies collected are required to be remitted to the Fiscal Agent on a monthly basis. The \$1,636 is the amount of remittances that were pending as of the end of the fiscal year.

FY 2015 actual expenditures reflect a decrease of \$630,625, or 5.9 percent from the *FY 2015 Revised Budget Plan* amount of \$10,711,359. This is primarily attributable to no receipt of revenues associated with buy outs from the tax district.

Actual revenues in FY 2015 total \$10,078,640 a decrease of \$628,989 or 5.9 percent from the FY 2015 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 2016 ending balance is projected to be \$0.

Trust Funds

Fund 73000, 73010, 73020, Retirement Systems

\$0

FY 2016 expenditures are recommended to remain at \$487,965,337, the same level as the FY 2016 Adopted Budget Plan.

FY 2015 actual expenditures reflect a decrease of \$41,808,838, or 8.8 percent, from the *FY 2015 Revised Budget Plan* amount of \$476,469,277. 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 2015 total \$522,048,149, a decrease of \$211,113,937 or 28.8 percent from the FY 2015 estimate of \$733,162,086, primarily due to investment returns being lower 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 2015. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to

FY 2015 Carryover Review

FY 2015. Of the returns achieved through May, (\$161,724,925) is due to unrealized losses on investments held but not sold as of June 30, 2015 and \$392,927,230 is due to realized return on investment. FY 2015 actual unrealized loss of \$161.7 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 2015 are estimated to range between 1 and 3 percent. 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 2017 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 2016 combined ending balance for the three retirement systems is projected to be \$6,946,319,601, a decrease of \$169,305,099.

Fund 73030, OPEB Trust Fund

\$0

FY 2016 expenditures are recommended to remain at \$9,770,060, the same level as the FY 2016 Adopted Budget Plan.

FY 2015 actual expenditures reflect a decrease of \$9,424,046, or 52.7 percent, from the *FY 2015 Revised Budget Plan* amount of \$17,899,040. 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 2015. Once this adjustment is posted, it is anticipated that FY 2015 expenditures will be in line with the *FY 2015 Revised Budget Plan*.

Actual revenues in FY 2015 total \$9,611,176, a decrease of \$3,837,430, or 28.5 percent, from the FY 2015 estimate of \$13,448,606. 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 2015. Excluding the implicit subsidy from the FY 2015 estimate, revenues were \$4,885,570 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 2015. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2015. Of the amount received through May, an unrealized gain of \$4,849,502 is for investments held but not sold as of June 30, 2015 and \$37,598 is due to realized return on investment. FY 2015 actual unrealized gain of \$4.8 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 3.15 percent during the first eleven months of FY 2015 (through May 31, 2015). This 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 replaced the active fund managers in the international equity, real estate and fixed income asset classes during the fiscal year and continues to monitor the performance of each manager. The U.S. economic recovery continued at a moderate pace with a slight increase in consumer spending and corporate profits over the last 4 quarters, in addition to slower than expected real Gross Domestic Product (GDP) growth. The U.S. unemployment rate, a key economic indicator, dropped to 5.3 percent at the end of the period. Due to this continued improvement, OPEB Board of Trustees approved a change to Portfolio I with a higher allocation to equity.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$245,747,513, an increase of \$5,586,616.

FY 2015 Carryover Review

NON-APPROPRIATED FUNDS

Northern Virginia Regional Identification System (NOVARIS)

Fund 10031, Northern Virginia Regional Identification System (NOVARIS)
\$27,296

FY 2016 expenditures are increased \$27,296 to provide forensic training for employees in the NOVARIS partner agencies who must meet industry standards when testifying in criminal prosecutions. Of this total, \$20,000 is encumbered carryover and \$7,296 reflects unspent FY 2015 expenditure authority automatically carried forward.

FY 2015 actual expenditures of \$17,605 reflect a decrease of \$27,296 or 60.8 percent from the *FY 2015 Revised Budget Plan* amount of \$44,901 due to the timing of training classes in FY 2015.

Actual revenues in FY 2015 total \$18,653 a decrease of \$146 from the FY 2015 estimate of \$18,799, due to lower revenue from interest on investments.

As a result of the actions discussed above, the FY 2016 ending balance is \$32,816, a decrease of \$146.

Housing and Community Development

Fund 81030, FCRHA Revolving Development
\$431,760

FY 2016 expenditures are recommended to increase \$431,760 due to the carryover of unexpended project balances of \$435,882, offset by a decrease of \$4,122 due to project completion. In addition, the following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Castellani Meadows (2H38-121-000)	(\$4,122)	Decrease necessary to close-out project due to completion of project.
Total	(\$4,122)	

Fund 81050, FCRHA Private Financing
\$1,957,982

FY 2016 expenditures are recommended to increase \$1,957,982 due to the carryover of unexpended project balances of \$1,955,661 and the reprogramming of \$2,509 in unanticipated investment earnings received in FY 2015, offset by a decrease of \$188 due to project realignments. In addition, the following project adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Section 108 Loan Payments (24300) (2H38-168-000)	(\$188)	Decrease necessary to align budget with required principal and interest payments.
Undesignated Projects (2H38-127-000)	2,509	Increase due to an appropriation of \$2,509 in program income received in FY 2015.
Total	\$2,321	

FY 2015 Carryover Review

Fund 81100, Fairfax County Rental Program**\$91,360**

FY 2016 expenditures are recommended to increase \$91,360 due to the carryover of unexpended project balances of \$78,704 and an increase of \$12,656 associated with two new Metrowest properties.

FY 2016 revenues are recommended to increase \$14,544 due to the purchase of two properties at Metrowest and anticipated additional rental income.

FY 2015 actual expenditures total \$4,284,216, a decrease of \$542,033 or 11.2 percent from the *FY 2015 Revised Budget Plan* of \$4,826,249. The decrease is primarily due to Personnel Services savings associated with vacant positions, as well as Operating Expenses savings in building maintenance and repair, building materials, and other miscellaneous services primarily associated with lower than anticipated expenses.

FY 2015 actual revenues total \$4,533,209, a decrease of \$83,086 or 1.8 percent from the *FY 2015 Revised Budget Plan* of \$4,616,295 primarily due to lower Dwelling Rents revenue, offset by an increase in Other Income.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$6,072,182, an increase of \$382,131 over the FY 2016 Adopted Budget Plan.

Fund 81510, Housing Choice Voucher Program**\$1,795,683**

FY 2016 expenditures are recommended to increase \$1,795,683. This is due to an increase in Housing Assistance Payments (HAP) primarily associated with increased leasing activity due to additional vouchers as well as an increase in Ongoing Administrative Expenses due to Moving to Work initiatives, partially offset by a decrease in leasing associated with the Portability Program.

FY 2016 revenues are increased \$1,251,543. This is due to an increase in Annual Contributions from the U.S. Department of Housing and Urban Development due to three new allocations: 17 vouchers in the Veterans Affairs Supportive Housing (VASH) program; conversion of 108 vouchers associated with the Creekside property in the Rental Assistance Demonstration program; and 12 vouchers in the VASH program. As a result, the maximum utilization voucher count increased from 3,731 to 3,868. These increases are partially offset by a decrease in the Portability Program due to a net decrease in portability-in vouchers as a result of individuals moving between Fairfax County and other jurisdictions. There is a corresponding decrease in HAP expenditures to offset the decrease in recovered costs.

FY 2015 actual expenditures of \$55,951,338 reflect a decrease of \$675,974 or 1.2 percent from the *FY 2015 Revised Budget Plan* estimate of \$56,627,312. This is primarily the result of lower than anticipated Ongoing Administrative Expenses due to a higher than anticipated vacancy rate and lower than anticipated computer services expenditures.

FY 2015 actual revenues of \$57,107,194 reflect a decrease of \$167,618 or 0.3 percent from the *FY 2015 Revised Budget Plan* estimate of \$57,274,812. This is the net result of an increase in Miscellaneous Revenue, offset by decreases in Annual Contributions, Investment Income and Portability Program.

As a result of the actions noted above, the FY 2016 ending balance is projected to be \$5,141,746, a decrease of \$35,784 or 0.7 percent from the FY 2016 Adopted Budget Plan amount of \$5,177,530.

Fairfax County Park Authority

Fund 80000, Park Revenue and Operating Fund

\$94,194

FY 2016 expenditures are recommended to increase \$94,194 or 0.2 percent over the FY 2016 Adopted Budget Plan amount of \$44,969,446 due to encumbered carryover in Capital Equipment in the amount of \$94,194. In addition, a Transfer Out to Fund 80300, Park Improvement Fund, in the amount of \$1,170,349 is included to support unplanned and emergency repairs and the purchase of critical capital equipment. This funding will support planned, long-term, life-cycle maintenance of revenue facilities. Funding in the amount of \$770,349 is available from the Debt Service Reserve which is no longer required based on the refunding of the Twin Lakes and Oak Marr Golf Course bonds as approved by the Board of Supervisors on March 13, 2013. As a result, the closing of the Debt Service Reserve was approved by the Park Authority Board on March 11, 2015.

FY 2015 actual expenditures reflect a decrease of \$787,452, from the *FY 2015 Revised Budget Plan* amount of \$43,410,674. The operational savings of \$787,452 are associated with higher than anticipated position vacancies and operational costs savings initiatives.

Actual revenues in FY 2015 total \$44,678,696, a decrease of \$1,606,359 or 3.5 percent from the FY 2015 estimate of \$46,285,055 primarily due to lower than anticipated Park Fees revenues from Golf Enterprises. Golf Enterprises continues to be negatively impacted by industrywide trends in golf play that have resulted in fewer rounds being played that directly resulted in decreases in greens fees and driving range fees.

As a result of the actions discussed above, the FY 2016 ending balance is projected to be \$3,707,720, a decrease of \$2,083,450.

Fund 80300, Park Improvement Fund

\$19,065,450

FY 2016 expenditures are recommended to increase \$19,065,450 due to the carryover of unexpended project balances in the amount of \$16,282,364 and an adjustment of \$2,783,086. This increase is due to the appropriation of \$1,612,737 in easement fees, donations and Park proffers received in FY 2015, and a transfer of \$1,170,349 from Fund 80000, Park Revenue and Operating Fund, to support long-term life-cycle maintenance of revenue facilities and unplanned emergency facility repairs. The following adjustments are recommended at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Colvin Run Mill Visitors Center (PR-000102)	\$90,000	Increase necessary to appropriate revenues received in FY 2015 from developers' proffers to support capital improvements at Colvin Run Mill.
Countywide Trails (PR-000026)	42,617	Increase necessary to appropriate a donation received in FY 2015 from the Park Foundation for the installation of a bridge and trail improvements for the Lake Fairfax Chestnut Grove Trail.
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	2,076	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	84,080	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.

Project Name (Number)	Increase/ (Decrease)	Comments
E.C. Lawrence Trust (2G51-025-000)	1,428	Increase necessary to appropriate interest earnings received in FY 2015 on the Lawrence Trust.
General Park Improvements (PR-000057)	500,000	Increase necessary to continue to provide for the renovation, repairs, and investment in revenue fund facilities. This project serves as the planned funding source for short-term maintenance projects and will provide for emergency repairs where funding cannot be supported through the Revenue and Operating Fund budget. Funding of \$500,000 is transferred in from Fund 80000, Park Revenue and Operating Fund, to support both unplanned and emergency repairs and the purchase of critical capital equipment.
Grants and Contributions (2G51-026-000)	37,500	Increase necessary to appropriate revenues received in FY 2015 from the National Trust for Historic Preservation to support improvements at Colvin Run.
Green Springs Gazebo (PR-000103)	83,000	Increase necessary to appropriate a donation received in FY 2015 from the Friends of Green Springs to support the construction of a gazebo at Green Springs.
Grist Mill Park-Smith Synthetic Turf Field (PR-000098)	75	Increase necessary to appropriate revenues received in FY 2015 from the Fairfax County Park Foundation to support the Smith Memorial Field.
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	20,786	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	37,635	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	129,027	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	24,442	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Lee District Land Acquisition & Development (PR-000025)	11,939	Increase necessary to appropriate a donation received in FY 2015 from the Park Foundation for play areas improvements at Lee District.
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	121,707	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	46,958	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.

Project Name (Number)	Increase/ (Decrease)	Comments
Mason District Park (PR-000054)	75,631	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Mastenbrook Volunteer Grant Program (PR-000061)	26,693	Increase necessary to appropriate revenues received in FY 2015 from groups with approved Mastenbrook grants. The increase includes \$6,424 from the West Springfield Little League and \$20,269 from the Old Forge-Surrey Square Civic Association.
Mt. Vernon Districtwide Parks (PR-000037)	59,485	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Open Space Preservation (PR-000063)	24,744	Increase necessary to appropriate revenues received in FY 2015 from donated funds for the preservation of open space throughout the County.
Park Authority Resource Management Plans (2G51-035-000)	106,593	Increase necessary to appropriate telecommunications revenues received in FY 2015 that the Park Authority Board directed to support the Resource Management Plans project.
Park Easement Administration (2G51-018-000)	84,131	Increase necessary to appropriate easement revenues received in FY 2015.
Park Revenue Proffers (PR-000058)	365,490	Increase necessary to appropriate revenues received in FY 2015 from proffers.
Revenue Facilities Capital Sinking Fund (PR-000101)	691,511	Increase necessary to continue to support 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 initiative to fine tune these estimates and gather facility condition data to help with the prioritization of required repairs. The total adjustment of \$691,511 includes \$21,162 in interest earnings and \$670,349 that is transferred in from Fund 80000, Park Revenue and Operating Fund.
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	16,238	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Springfield Districtwide (So Run) Telecommunications (PR-000045)	16,013	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.

Project Name (Number)	Increase/ (Decrease)	Comments
Stewardship Publications (2G51-023-000)	220	Increase necessary to appropriate revenues received in FY 2015 for historic publications and education.
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	15,255	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Sully Districtwide Parks (PR-000044)	18,902	Increase necessary to appropriate revenues received in FY 2015 from telecommunications leases.
Sully Plantation (PR-000052)	41,910	Increase necessary to appropriate revenues received in FY 2015 from the Sully Foundation.
Telecommunications-Administration (2G51-016-000)	7,000	Increase necessary to appropriate revenues received in FY 2015 from telecommunications related to administrative review fees.
Total	\$2,783,086	

ATTACHMENT VII:
SAR & FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 16009

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 22, 2015, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Appropriate to:

Fund 10001 - General Fund

AGENCY

01	Board of Supervisors	
	Operating Expenses	\$1,743
		\$1,743
02	Office of the County Executive	
	Operating Expenses	\$30,802
		\$30,802
04	Department of Cable and Consumer Services	
	Operating Expenses	\$43,365
		\$43,365
06	Department of Finance	
	Operating Expenses	\$885,881
		\$885,881
08	Facilities Management Department	
	Operating Expenses	\$2,467,983
	Capital Outlay	\$171,181
		\$2,639,164
11	Department of Human Resources	
	Operating Expenses	\$97,737
		\$97,737
12	Department of Purchasing and Supply Management	
	Operating Expenses	\$303,301
		\$303,301
13	Office of Public Affairs	
	Operating Expenses	\$66,311
		\$66,311
15	Office of Elections	
	Operating Expenses	\$572,542
		\$572,542
17	Office of the County Attorney	
	Operating Expenses	\$1,287,715
		\$1,287,715

FY 2015 Carryover Review

Fund 10001 - General Fund**AGENCY**

20	Department of Management and Budget		
	Operating Expenses	\$27,995	
		\$27,995	
25	Business Planning and Support		
	Operating Expenses	\$11,400	
		\$11,400	
26	Office of Capital Facilities		
	Operating Expenses	\$274,133	
		\$274,133	
31	Land Development Services		
	Operating Expenses	\$1,663,932	
	Capital Outlay	\$15,299	
		\$1,679,231	
35	Department of Planning and Zoning		
	Operating Expenses	\$1,079,832	
		\$1,079,832	
36	Planning Commission		
	Operating Expenses	\$200	
		\$200	
38	Department of Housing and Community Development		
	Operating Expenses	\$102,729	
		\$102,729	
39	Office of Human Rights and Equity Programs		
	Operating Expenses	\$7,091	
		\$7,091	
40	Department of Transportation		
	Operating Expenses	\$1,153,236	
		\$1,153,236	
41	Civil Service Commission		
	Operating Expenses	\$1,747	
		\$1,747	
51	Fairfax County Park Authority		
	Compensation	\$50,000	
	Operating Expenses	\$261,905	
	Capital Outlay	\$198,770	
		\$510,675	
52	Fairfax County Public Library		
	Operating Expenses	\$2,060,034	
	Capital Outlay	\$569,408	
		\$2,629,442	

FY 2015 Carryover Review

Fund 10001 - General Fund**AGENCY**

57	Department of Tax Administration		
	Operating Expenses	\$99,129	
		<u>\$99,129</u>	
67	Department of Family Services		
	Compensation	\$1,568,087	
	Operating Expenses	\$2,670,090	
	Capital Outlay	\$56,790	
		<u>\$4,294,967</u>	
68	Department of Administration for Human Services		
	Operating Expenses	\$95,361	
		<u>\$95,361</u>	
70	Department of Information Technology		
	Operating Expenses	\$1,425,165	
		<u>\$1,425,165</u>	
71	Health Department		
	Compensation	\$235,557	
	Operating Expenses	\$3,527,358	
	Capital Outlay	\$5,272	
		<u>\$3,768,187</u>	
73	Office to Prevent and End Homelessness		
	Operating Expenses	\$1,271,897	
	Capital Outlay	\$25,585	
		<u>\$1,297,482</u>	
79	Department of Neighborhood and Community Services		
	Operating Expenses	\$589,071	
	Capital Outlay	\$24,811	
		<u>\$613,882</u>	
80	Circuit Court and Records		
	Operating Expenses	\$38,586	
		<u>\$38,586</u>	
81	Juvenile and Domestic Relations District Court		
	Operating Expenses	\$394,928	
	Capital Outlay	\$5,754	
		<u>\$400,682</u>	
82	Office of the Commonwealth's Attorney		
	Operating Expenses	\$17,860	
		<u>\$17,860</u>	
85	General District Court		
	Operating Expenses	\$191,182	
		<u>\$191,182</u>	

FY 2015 Carryover Review

Fund 10001 - General Fund**AGENCY**

87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$282,311
	Capital Outlay	\$10,725
		\$293,036
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$1,925
		\$1,925
89	Employee Benefits	
	Benefits	\$405,174
	Operating Expenses	\$462,171
		\$867,345
90	Police Department	
	Operating Expenses	\$4,498,311
	Capital Outlay	\$24,289
		\$4,522,600
91	Office of the Sheriff	
	Operating Expenses	\$1,547,365
	Capital Outlay	\$63,472
		\$1,610,837
92	Fire and Rescue Department	
	Operating Expenses	\$5,036,688
	Capital Outlay	\$7,442
		\$5,044,130
93	Office of Emergency Management	
	Operating Expenses	\$532,679
	Capital Outlay	\$16,178
		\$548,857
97	Department of Code Compliance	
	Operating Expenses	\$4,307
		\$4,307

FUND

10020	Consolidated Community Funding Pool	
	Operating Expenses	\$76,050
		\$76,050
10030	Contributory Fund	
	Operating Expenses	\$3,000,000
		\$3,000,000
10040	Information Technology	
	IT Projects	\$36,240,054
		\$36,240,054
20000	Consolidated Debt Service	
	Bond Expenses	\$10,180,090
		\$10,180,090
30010	General Construction and Contributions	
	Capital Projects	\$68,087,744
		\$68,087,744
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$27,433,155
		\$27,433,155
30030	Library Construction	
	Capital Projects	\$33,305,382
		\$33,305,382
30040	Contributed Roadway Improvements	
	Capital Projects	\$42,389,492
		\$42,389,492
30050	Transportation Improvements	
	Capital Projects	\$149,422,916
		\$149,422,916
30060	Pedestrian Walkway Improvements	
	Capital Projects	\$3,186,789
		\$3,186,789
30070	Public Safety Construction	
	Capital Projects	\$209,560,853
		\$209,560,853
30080	Commercial Revitalization Program	
	Capital Projects	\$2,108,022
		\$2,108,022
30090	Pro Rata Share Drainage Construction	
	Capital Projects	\$3,654,721
		\$3,654,721
30300	The Penny for Affordable Housing Fund	
	Capital Projects	\$29,945,563
		\$29,945,563

FUND

30310	Housing Assistance Program	
	Capital Projects	\$6,587,519
		\$6,587,519
30400	Park Authority Bond Construction	
	Capital Projects	\$58,823,132
		\$58,823,132
40000	County Transit Systems	
	Operating Expenses	\$1,799,410
	Capital Outlay	(\$2,054,204)
	Capital Projects	\$6,744,191
		\$6,489,397
40010	County and Regional Transportation Projects	
	Compensation	(\$1,243,396)
	Benefits	\$1,243,396
	Capital Projects	\$275,670,723
	Bond Expenses	(\$10,287,713)
		\$265,383,010
40030	Cable Communications	
	Operating Expenses	\$6,419,763
	Capital Outlay	\$885,195
		\$7,304,958
40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$1,643,076
	Benefits	\$267,424
	Operating Expenses	\$4,282,296
	Work Performed for Others	(\$476,186)
	Capital Outlay	\$190,833
		\$5,907,443
40050	Reston Community Center	
	Operating Expenses	\$41,746
	Capital Projects	\$496,592
		\$538,338
40060	McLean Community Center	
	Capital Projects	\$823,518
		\$823,518
40070	Burgundy Village Community Center	
	Operating Expenses	\$51,028
		\$51,028
40080	Integrated Pest Management Program	
	Operating Expenses	\$176,686
	Capital Outlay	\$61,471
		\$238,157

FUND

40090	E-911		
	Operating Expenses	\$2,030,656	
	Capital Outlay	\$7,801	
	IT Projects	\$4,705,625	
		<u>\$6,744,082</u>	
40100	Stormwater Services		
	Operating Expenses	\$97,542	
	Capital Outlay	\$676,206	
	Capital Projects	\$54,229,769	
		<u>\$55,003,517</u>	
40120	Dulles Rail Phase II Transportation Improvement District		
	Bond Expenses	\$15,650,000	
		<u>\$15,650,000</u>	
40125	Metrorail Parking System Pledged Revenues		
	Capital Projects	\$8,787,713	
		<u>\$8,787,713</u>	
40130	Leaf Collection		
	Operating Expenses	\$32,419	
		<u>\$32,419</u>	
40140	Refuse Collection and Recycling Operations		
	Operating Expenses	\$209,869	
	Capital Outlay	\$28,304	
	Capital Projects	\$813,312	
		<u>\$1,051,485</u>	
40150	Refuse Disposal		
	Operating Expenses	\$482,918	
	Capital Outlay	\$253,957	
	Capital Projects	\$2,940,052	
		<u>\$3,676,927</u>	
40160	Energy Resource Recovery (ERR) Facility		
	Operating Expenses	\$123,428	
		<u>\$123,428</u>	
40170	I-95 Refuse Disposal		
	Operating Expenses	\$295,407	
	Capital Outlay	\$400,000	
	Capital Projects	\$7,431,037	
		<u>\$8,126,444</u>	
40300	Housing Trust Fund		
	Capital Projects	\$5,119,192	
		<u>\$5,119,192</u>	
40330	Elderly Housing Programs		
	Operating Expenses	\$495,833	
		<u>\$495,833</u>	

FUND

40360	Homeowner and Business Loan Programs	
	Operating Expenses	\$1,052,514
		\$1,052,514
50000	Federal/State Grants	
	Grant Expenditures	\$127,368,174
		\$127,368,174
50800	Community Development Block Grant	
	Grant Expenditures	\$5,222,715
		\$5,222,715
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$2,192,260
		\$2,192,260
60000	County Insurance	
	Operating Expenses	\$34,000,000
		\$34,000,000
60010	Department of Vehicle Services	
	Operating Expenses	\$1,442,298
	Capital Outlay	\$4,863,180
		\$6,305,478
60020	Document Services	
	Operating Expenses	\$121,844
		\$121,844
60030	Technology Infrastructure Services	
	Operating Expenses	\$1,252,936
	Capital Outlay	\$1,319,626
		\$2,572,562
60040	Health Benefits	
	Non-Pay Employee Benefits	\$9,637,091
		\$9,637,091
69010	Sewer Operation and Maintenance	
	Operating Expenses	\$726,161
	Capital Outlay	\$551,497
		\$1,277,658
69300	Sewer Construction Improvements	
	Capital Projects	\$47,663,309
		\$47,663,309
69310	Sewer Bond Construction	
	Capital Projects	\$13,675,396
		\$13,675,396
70000	Route 28 Taxing District	
	Operating Expenses	\$1,636
		\$1,636

GIVEN under my hand this _____ of September, 2015

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 16009

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 22, 2015, at which meeting a quorum was present and voting, the following resolution was adopted:

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

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

S10000	Public School Operating	
	Operating Expenditures	\$85,230,846
S31000	Public School Construction	
	Capital Projects	\$169,599,495
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$2,053,103
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$365,291
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$20,913,869
S60000	Public School Insurance	
	Operating Expenditures	\$4,290,625
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	(\$6,445,845)
S63000	Public School Central Procurement	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$3,166
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of September, 2015

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

FY 2015 Carryover Review

Final - September 22, 2015

FISCAL PLANNING RESOLUTION
Fiscal Year 2016
Amendment AS 16900

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 22, 2015, at which meeting a quorum was present and voting, the following resolution was adopted:

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

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$536,848	\$10,826,968	\$10,290,120
	Fund 10030 Contributory Fund	\$12,894,637	\$14,894,637	\$2,000,000
	Fund 30010 General Construction and Contributions	\$19,041,768	\$21,941,768	\$2,900,000
	Fund 30020 Infrastructure Replacement and Upgrades	\$2,700,000	\$9,761,805	\$7,061,805
	Fund 40040 Community Services Board	\$115,488,498	\$116,288,498	\$800,000
	Fund S31000 School Construction	\$0	\$13,100,000	\$13,100,000
40010	County and Regional Transportation Projects			
	Fund 40000 County Transit Systems	\$28,454,389	\$33,054,389	\$4,600,000
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$4,220,513	\$4,220,513
69000	Sewer Revenue			
	Fund 69010 Sewer Operation and Maintenance	\$92,150,000	\$89,200,000	(\$2,950,000)
	Fund 69310 Sewer Bond Construction	\$13,000,000	\$22,928,362	\$9,928,362
80000	Park Revenue and Operating			
	Fund 80300 Park Capital Improvements	\$0	\$1,170,349	\$1,170,349
S10000	Public School Operating			
	Fund S31000 School Construction	\$7,446,786	\$12,666,296	\$5,219,510

A Copy - Teste:

Catherine A. Chianese
Clerk to the Board of Supervisors

ATTACHMENT C:

**FCPS FY 2015 FINAL BUDGET REVIEW AND
APPROPRIATION RESOLUTIONS**

**(This attachment reflects final School Board action
taken on July 23, 2015.)**

FY 2015 Final Budget Review

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

Other Staff Present: Carol Hurley, director, Office of Budget Services

Meeting Category: July 23, 2015 – Regular Meeting No. 2

Subject: FY 2015 Final Budget Review

School Board Action Required: Decision

Key Points:

All of the FY 2015 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 2015 Third Quarter Budget Review.

In the School Operating Fund, after accounting for the revenue variance and the FY 2016 budgeted beginning balance, the flexibility reserve, and other commitments, the FY 2015 funds available total \$33.2 million.

School Operating Fund Statement and Balance Available*			
(\$ in millions)			
	FY 2015 Third Quarter	FY 2015 Actual	Variance
Beginning Balance, July 1	\$122.9	\$122.9	\$0.0
Reserves (Flexibility, Textbook, FY 2016 Beg. Balance)	\$34.3	\$34.3	\$0.0
Receipts	\$690.5	\$685.5	(\$5.0)
Transfers In	\$1,769.1	\$1,769.1	\$0.0
Total Available	\$2,616.8	\$2,611.8	(\$5.0)
Expenditures	\$2,537.1	\$2,434.0	(\$103.1)
Transfers Out	\$33.6	\$33.6	\$0.0
Total Disbursements	\$2,570.7	\$2,467.7	(\$103.1)
Ending Balance, June 30	\$46.1	\$144.2	\$98.1
FY 2016 Beginning Balance Requirements	\$27.8	\$27.8	\$0.0
School Board Flexibility Reserve		\$8.0	\$8.0
Centralized Textbook Replacement Reserve	\$6.1	\$6.1	\$0.0
Transportation Public Safety Radios (approved by the SB on 12/18/14)	\$7.4	\$7.4	\$0.0
Staffing Reserve to Address Class Size (approved by the SB on 12/18/14)	\$0.8	\$0.8	\$0.0
Set Aside for FY 2017 Beginning Balance** (approved by the SB on 3/26/15)	\$4.0	\$4.0	\$0.0
Commitments and Carryover:			
Outstanding Encumbered Obligations		\$36.6	\$36.6
Schools and Projects Carryover		\$16.2	\$16.2
Department Critical Needs Carryover		\$4.1	\$4.1
Balance after Commitments	\$0.0	\$33.2	\$33.2
FY 2016 Administrative Adjustments (Investments/Identified Needs)			
Set Aside for FY 2017 Beginning Balance**		\$23.9	\$23.9
<i>Prior Committed Priorities and Requirements</i>			
Food and Nutrition Services Indirect Rate		\$0.9	\$0.9
Major Maintenance		\$3.6	\$3.6
Joint BOS/SB Synthetic Turf Initiative		\$1.5	\$1.5
Joint BOS/SB Infrastructure Sinking Reserve Fund		\$0.2	\$0.2
<i>Strategic Plan Investments</i>			
Compensation Study and Website Content Management System		\$1.5	\$1.5
World Languages		\$0.2	\$0.2
Bus and Equipment Replacement		\$1.5	\$1.5
Available Ending Balance	\$0.0	\$0.0	\$0.0

*Does not add due to rounding.

**At the FY 2015 Third Quarter Budget Review, \$4.0 million was set aside for the FY 2017 beginning balance. An additional \$23.9 million is identified for set aside at FY 2015 year-end for a total FY 2017 beginning balance of \$27.8 million.

Revenue variances begin on page 1 of the agenda attachment, and FY 2015 actual total funds available are \$5.0 million lower, or total 99.8 percent of the FY 2015 Third Quarter Budget Review projection. State Aid for FY 2015 totals \$399.8 million, which is \$1.6 million less than budgeted, and sales tax receipts total \$179.9 million, \$3.0 million more than budgeted. A decrease of \$9.4 million in federal revenue is due primarily to \$8.3 million in unspent multiyear grant awards that will be carried forward and reappropriated in FY 2016, combined with a net decrease in other federal funding. Other revenue receipts, including tuition, fees, other service charges, and miscellaneous revenue, are \$3.0 million more than the third quarter estimate.

Expenditure variances begin on page 2 of the agenda attachment, and FY 2015 actual expenditures are \$29.9 million less than projected after funding FY 2016 beginning balance adjustments, the School Flexibility Reserve, and accounting for other commitments and carryover, excluding grants. Of the \$29.9 million variance, \$18.9 million is from salaries, \$8.9 million from employee benefits, and \$2.1 million is from other accounts, primarily fuel. In addition, \$8.3 million in multiyear unspent federal grant funds is carried forward and reappropriated for FY 2016.

This agenda item also includes recommendations for FY 2016 expenditure adjustments. Committed priorities and requirements include a change in the indirect expenditures charged to Food and Nutrition Services of \$0.9 million based on the FY 2016 rate set by the Virginia Department of Education; \$3.6 million to continue FCPS' annual commitment to allocate funding from year-end for major maintenance; \$1.5 million for the joint Board of Supervisors/School Board Synthetic Turf Initiative; and \$0.2 million for the infrastructure sinking reserve fund in accordance with recommendations of the joint Board of Supervisors and School Board Infrastructure Financing Committee (IFC). Funding to support key strategic plan investments includes \$1.5 million for a systemwide compensation study and to implement a website content management system; \$0.2 million for the second year of the development of world language curriculum for elementary and secondary schools and to identify opportunities to develop global partnerships, and \$1.5 million for the replacement of buses and equipment.

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

Recommendation:

That the School Board approve the revenue and expenditure adjustments as detailed in the agenda item.

Attachment:

FY 2015 Final Budget Review

I. FY 2015 ACTUAL REVENUE

(as compared to the FY 2015 Third Quarter Budget Review)

A. Sales Tax**\$2,976,770**

Revenue from sales tax is projected to be \$3.0 million higher than the FY 2015 Third Quarter Budget Review. The final sales tax payment for FY 2015 will not be received until July, after the fiscal year ends.

B. State Aid**(1,576,307)**

As compared to the FY 2015 Third Quarter Budget Review, State Aid reflects a net \$1.6 million decrease. The State utilized actual average daily membership (ADM) as of March 31, 2015, in its final payment calculations, which is a lower ADM than the state's projection. Basic Aid, the primary component of State Aid, decreased \$1.1 million, and the remaining Standards of Quality (SOQ) funding decreased \$0.5 million due to the lower ADM. In addition, adjustments to Basic Aid include funding for programs such as Mental Health, Virginia Schools for Deaf and Blind, Adult and Community Education (ACE), and Food Services, which impact FCPS' other funds.

C. Federal Revenue**(9,387,429)**

As compared to the FY 2015 Third Quarter Budget Review, federal revenue reflects a decrease of \$9.4 million due primarily to:

- Unspent, multiyear grant awards (item II.B) that will be carried forward and reappropriated in FY 2016 (items III.D. and IV. A.) totaling \$8.3 million, primarily from the Individuals with Disabilities Education Act (IDEA) grant
- Impact Aid shortfall of \$0.5 million
- E-Rate shortfall of \$0.6 million

D. Other**2,979,212**

Based on actual receipts, other categories of revenue, including fees and miscellaneous revenue, exceed projections by \$2.6 million. In addition, Fairfax City tuition exceeds projections by \$0.4 million mainly due to increased enrollment driving higher tuition receipts.

TOTAL FY 2015 REVENUE VARIANCE**(\$5,007,754)**

	<u>AMOUNT</u>	<u>POSITIONS</u>
II. FY 2015 ACTUAL EXPENDITURES (as compared to the FY 2015 Third Quarter Budget Review)		
A. Total Expenditures	(\$29,929,456)	(0.0)
Expenditures, excluding unspent multiyear grant awards (item II.B.) are \$29.9 million less than projected after funding:		
<ul style="list-style-type: none"> • Flexibility Reserve of \$8.0 million • Outstanding encumbered obligations of \$36.6 million • School and project carryover of \$16.2 million • Department critical needs carryover of \$4.1 million 		
The expenditure variance totals 1.2 percent of the revised budget and is comprised of the following:		
<ul style="list-style-type: none"> • Salaries \$18.9 million • Benefits (primarily health) \$8.9 million • Other (primarily fuel) \$2.1 million 		
B. Unspent Grant Funding	(8,295,529)	(0.0)
The total expenditure variance also includes federal multiyear unspent grant award expenditures totaling \$8.3 million. As a result of lower expenditures in the FY 2015 grant year, the corresponding revenue decrease is reflected in item I.C. This multiyear available grant funding (items III.D. and IV. A.) is reappropriated and carried forward to FY 2016.		
TOTAL FY 2015 ACTUAL EXPENDITURE VARIANCE	(\$38,224,985)	(0.0)
FY 2015 TOTAL FUNDS AVAILABLE	<u>\$33,217,231</u>	

√-Recurring
X-Nonrecurring

AMOUNT

III. FY 2016 REVENUE AND BEGINNING BALANCE ADJUSTMENTS

X A. Beginning Balance \$66,213,512

As a result of Beginning Balance adjustments resulting from FY 2015, including the impact of commitments and carryover, the beginning balance for FY 2016 is increased by \$66.2 million due to:

- Outstanding encumbered obligations of \$36.6 million
- School and project carryover of \$16.2 million
- Department critical needs carryover of \$4.1 million
- Administrative Adjustments
 - **Prior Committed Priorities and Requirements \$6.2 million**
 - Food and Nutrition Indirect Rate
 - Major Maintenance
 - Joint BOS/SB Synthetic Turf Initiative
 - Joint BOS/SB Infrastructure Sinking Reserve Fund
 - **Strategic Plan Investments \$3.2 million**
 - Compensation Study & Website Content Mgmt. System
 - World Languages
 - Bus and Equipment Replacement

X B. Future Year Beginning Balance 23,862,007

Available funding of \$23.9 million from FY 2015 year-end is recommended to be set aside as a beginning balance for FY 2017. This will maintain the FY 2017 beginning balance at the same level as FY 2016.

X C. Flexibility Reserve 8,000,000

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 D. Federal Grants 8,295,529

Unspent multiyear federal grant awards from FY 2015 are carried forward and are being reappropriated for FY 2016 (Item II.B.).

FY 2016 REVENUE AND BEGINNING BALANCE ADJUSTMENTS \$106,371,048

√-Recurring
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
IV.	FY 2016 EXPENDITURE ADJUSTMENTS		
X	A. Federal Grants	\$8,295,529	0.0
	Unspent multiyear federal grant awards from FY 2015 totaling \$8.3 million are carried forward and are being reappropriated for FY 2016.		
X	B. Commitments and Carryover	56,858,288	0.0
	Funding for outstanding encumbered obligations, multiyear projects, department critical needs, and school carryover is reappropriated in FY 2016. This represents a decrease of 17 percent below the 5 year average for commitments and carryover and is comprised of:		
	<ul style="list-style-type: none"> Outstanding encumbered obligations of \$36.6 million School and project carryover of \$16.2 million Department critical needs carryover of \$4.1 million 		
X	C. 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	D. Food and Nutrition Services Indirect Rate	934,244	0.0
	Indirect cost recovery from the Food and Nutrition Services Fund is reduced by \$0.9 million. This reduction of the administrative indirect cost to the School Operating Fund is based on the FY 2016 Virginia Department of Education indirect cost recovery rate which is set by the state annually.		
X	E. Compensation Study and Website Content Management System	1,470,000	0.0
	Funding is requested for two strategic plan investments. In support of the Premier Workforce goal, funding is requested to complete an examination of compensation and classification, along with a comparison with other districts on how schools are staffed above classroom teacher allocations at each school level. The objectives are to identify a compensation structure that attracts and retains qualified employees through an optimal mix of salary and benefits, to ensure a competitive position among other local jurisdictions, to determine the appropriateness of our classification structure for benchmarked positions, and to ensure effective staffing at each school level. Second, in support of the Caring Culture goal, funding is requested to purchase a website content management system. The technological improvements planned for the school system website		

√-Recurring
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
	and associated school websites are critical and have been identified as part of the FCPS strategic plan. Today FCPS.edu and related school websites are at the core of many of FCPS' communications and information sharing with parents, teachers, students, and the broader community. The sites receive more than 24 million visits annually – many of whom use mobile phones exclusively, and the technology underlying the websites, including the search function, has not been upgraded since they were first developed more than 15 years ago. Implementation of a modern open-source platform for the website will enhance efficiencies for the school system while better serving the entire FCPS community.		
X	F. World Languages	214,608	0.0
	Funding of \$0.2 million is allocated for the second year to continue the development of the world languages curriculum for elementary and secondary schools, as well as for looking for opportunities to develop global partnerships.		
X	G. Bus/Equipment Replacement	1,516,861	0.0
	This recommendation utilizes one-time funding from transportation savings in FY 2015 to purchase buses and equipment in FY 2016. Purchasing buses will help reduce potential future costs for bus maintenance and will help address the significant number of buses that exceed FCPS' replacement guidelines. In addition, this funding will be used to address FCPS' significant underfunding of replacement computers and other equipment. While this funding represents only a small step towards addressing these significant infrastructure needs, it is an important step towards addressing these needs.		
		<hr/>	<hr/>
	FY 2016 EXPENDITURE ADJUSTMENTS	\$77,289,530	0.0

√-Recurring
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
V.	FY 2016 RECOMMENDED TRANSFERS OUT ADJUSTMENTS		
X	A. Major Maintenance	\$3,550,970	0.0
	<p>Funding is requested to continue to address the backlog of major maintenance using one-time funding. Funding totaling \$3.6 million was eliminated during the adoption of the FY 2014 Approved Budget. At that time, FCPS adopted a process of restoring the funding for major maintenance at the FY 2013 level using funding allocated at year end annually. This recommendation for FY 2015 represents the third consecutive time that year-end funding has been utilized to supplement major maintenance. Funding of major infrastructure maintenance will help prevent failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. Due to budget constraints, infrastructure maintenance has been limited, and there is a substantial backlog of infrastructure that has surpassed its useful life.</p>		
X	B. Joint BOS/SB Synthetic Turf Initiative	1,500,000	0.0
	<p>Funding of \$1.5 million is allocated to complete the third and final 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 the Fairfax County Board of Supervisors of a matching amount in FY 2016. This recommendation is based on the findings of the Synthetic Turf Field Task Force in its July 2013 report. Fields at Edison, Mt. Vernon, and West Potomac have been completed, and construction is now underway at Annandale, Hayfield, South County, and Stuart. The remaining school, Thomas Jefferson, will be scheduled following the renovation of the school that is currently underway. The County and Schools have each contributed \$1.5 million at the FY 2013 and FY 2014 Carryover Reviews. The final contribution of \$1.5 million for both FCPS and the BOS is expected to address the remaining costs, and any variance between the projections and actuals will be included by FCPS and the County in future quarterly budget reviews.</p>		
X	C. Joint BOS/SB Infrastructure Sinking Reserve Fund	168,540	0.0
	<p>Funding of \$0.2 million is being allocated 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, and 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</p>		

√-Recurring
X-Nonrecurring

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 available 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. By allocating this funding, FCPS is contributing 50 percent of the five year implementation commitment in this initial year.

	<u>AMOUNT</u>	<u>POSITIONS</u>
FY 2016 TRANSFERS OUT ADJUSTMENTS	\$5,219,510	0.0
FY 2016 TOTAL DISBURSEMENT ADJUSTMENTS	<u>\$82,509,041</u>	<u>0.0</u>
FY 2016 TOTAL FUNDS AVAILABLE	<u>\$0</u>	

√-Recurring
X-Nonrecurring

VI. AGENDA SUMMARY

FY 2015 ACTUAL REVENUE VARIANCE	(\$5,007,754)
FY 2015 ACTUAL EXPENDITURE VARIANCE (After beginning balance requirements, reserves, and commitments and carryover)	(38,224,985)
TOTAL FUNDS AVAILABLE	<u>\$33,217,231</u>
LESS FY 2017 BEGINNING BALANCE SET ASIDE	23,862,007
LESS PRIOR COMMITTED PRIORITIES AND REQUIREMENTS	
Food and Nutrition Indirect Rate	934,244
Major Maintenance	3,550,970
Joint BOS/SB Synthetic Turf Initiative	1,500,000
Joint BOS/SB Infrastructure Sinking Reserve Fund	168,540
LESS STRATEGIC PLAN INVESTMENTS	
Compensation Study & Website Content Mgmt. System	1,470,000
World Languages	214,608
Bus and Equipment Replacements	<u>1,516,861</u>
AVAILABLE ENDING BALANCE	<u>\$0</u>

VII. PRELIMINARY REQUIREMENTS FOR FY 2017

Fairfax County Public Schools expects the school year 2016-17 (FY 2017) budget to be a tremendous challenge with an anticipated deficit of more than \$100 million prior to any increase in the County transfer. With the county's budget guidance of a 3 percent increase in the transfer, the preliminary deficit is reduced to \$80 million.

It is important to note that the assumptions used will change and will be updated during the development of the multiyear fiscal forecast and for the FY 2017 budget development process. The forecast may also change in order to maintain a balanced budget and address School Board priorities.

The FY 2017 preliminary projections in the following chart are provided for planning purposes and do not represent a comprehensive list of requirements.

FY 2017 Preliminary Forecast Projections Estimates as of April 27, 2015		
(\$ in millions)	Change From FY 2016	Notes
Funds Available:		
Beginning Balance	\$ -	Assumes level funding with FY 2016
County Transfer (shown as level to project need)	-	Shown as level to project need
State Revenue - Impact of Enrollment Growth	4.1	Increase based on increasing enrollment
State Revenue - Reduction Placeholder	(19.5)	Placeholder for the possible impact of FCPS' LCI adjusting upward and loss of one-time compensation funding
Sales Tax	5.5	Increase of 3% projected
Federal Aid	-	No change projected
Fairfax City and Other Revenue	1.3	Reflects a 2% projected increase
Total Projected Funds Available	\$ (8.6)	
Expenditures:		
Enrollment and Demographic Changes	\$ 22.1	Projecting increasing enrollment and continued changes in student demographics
Base Savings (due to turnover)	(19.1)	Recurring turnover plus the estimated change in lapse
Salary Increases (Step + 1.5% MSA)	72.6	Step increase for eligible employees and a 1.5% MSA for all including hourly. General County 3.5% = performance + 1.5% MRA. Public Safety 3.5%-4% = Merit +1.5% MRA
Health Insurance Increase	14.2	Reflects a 6.5% increase
Retirement Rate Increases	31.4	Assumes an increase in VRS to 90% of the actuarial rate and an increase in FCERS
School Board Salaries	0.1	Funding for the portion of the salary increase not funded in FY 2016
Logistics	4.7	Assumes projected increase for contractual increases and buses
Transfers Out (Summer School, FECEP, Construction, and Adult ESOL)	0.2	Assumes reduced transfer to Construction Fund for equipment costs for new and renovated schools and 5% increase in FECEP transfer for compensation and VRS increases
Strategic Plan Identified Needs	???	
Total Projected Expenditures	\$ 126.2	
Projected Deficit Prior to County Transfer Increase	\$ (134.8)	

**All numbers are preliminary projections and will change throughout the process.
With the county's budget guidance of a 3 percent increase in the transfer,
totaling \$54.8 million, the preliminary deficit is reduced to \$80 million.**

VIII. OTHER FUNDS

SCHOOL CONSTRUCTION FUND

The FY 2015 actual funds available are \$14.6 million less than the budgeted amount when excluding the initiated projects but unissued bonds category. This is primarily due to \$22.8 million not yet received for the DOD federal grant for the new Fort Belvoir school building, offset by \$5.4 million in miscellaneous revenue received above the budgeted amount which includes County proffers; boosters, youth associations, and community support of turf fields; and funding received for schools' work orders. Transfers in reflect an increase of \$2.6 million from the Fairfax County Park Authority for the building of synthetic turf fields at South County Middle School. Funding of \$1.1 million is being recognized for turf field replacement, and this funding is being held in reserve pending future replacement needs. Organizations provide funds to FCPS annually as part of the terms that were specified when the fields were installed.

The available ending balance of \$38.1 million is 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 2016 Revised Budget reflects the reappropriation of unspent DOD federal grant funding of \$22.8 million. The federal grant funding is received on a cost reimbursement basis, so as construction expenses are incurred, revenue is then sought from the grant. In addition, the FY 2016 revised transfers in includes one-time funding of \$3.6 million for major infrastructure maintenance, \$1.5 million for the remaining commitment for the synthetic turf fields, and \$0.2 million for the Infrastructure Sinking Reserve Fund. The joint County-School Synthetic Turf initiative was part of the FY 2013 year-end process where both FCPS and the County agreed to support the funding of synthetic turf fields at the remaining eight high schools in the County.

As part of the County's FY 2016 Adopted Budget, the County's Budget Guidance includes the consideration of a one-time transfer to the School Construction Fund of \$13.1 million as part of the FY 2015 Carryover package. If approved, this additional funding would be recognized at the FY 2016 Midyear Budget Review.

FOOD AND NUTRITION SERVICES FUND

In FY 2015, expenditures in the Food and Nutrition Services (FNS) fund exceed revenue receipts by \$1.4 million, resulting in a decrease in the fund's reserve. Excluding the beginning balance, revenue in the FNS fund totals \$74.3 million and is \$2.7 million lower than the FY 2015 Third Quarter Budget Review primarily due to a 7.2 percent, or \$3.1 million, decrease in food sales, offset by an increase of \$0.4 million, or 1.2 percent, in federal aid. In FY 2015, lunch sales continued to decline due to mandated meal changes as part of the Federal Healthy Hunger-Free Kids Act, as well as the reduction of six serving days due to inclement weather. FCPS and schools nationwide continue to experience a decrease in the number of paid lunches served. FCPS served an average of 81,526 lunches daily in FY 2015 which is a 2.2 percent decrease compared to FY 2014.

Actual expenditures total \$75.8 million which is a decrease of \$6.0 million compared to the FY 2015 Third Quarter Budget Review primarily due to lower salary and employee benefits totaling \$2.0 million; a decrease of \$0.9 million paid in administrative indirect cost to the school operating fund based on the Virginia Department of Education (VDOE) indirect cost rate; lower expenditures of \$2.5 million in food costs; and a decrease of \$0.2 million in materials, equipment, other privatized services, and capital outlay.

The FY 2016 budget is adjusted to reflect an additional \$3.3 million available for beginning balance as compared to the projection in the FY 2014 Approved Budget. Additional reductions of \$1.2 million reflect the current downward trend in lunch sales offset by an increase in Federal Aid reimbursements for meals served during the summer. Expenditures are decreasing by \$32,438 due primarily to the decrease of \$0.9

million paid to the School Operating Fund for indirect cost based on the FY 2015 Virginia Department of Education (VDOE) indirect cost recovery rate which is set by the state annually, offset by an increase in expenditures of \$0.8 million in undelivered orders from FY 2015. In total, the revenue and expenditure adjustments result in an increase of \$2.1 million to the FNS' reserve, as compared to the projection included in the FY 2016 Approved Budget, bringing the reserve total to \$8.9 million in FY 2016. This reserve enables FNS to 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 has a FY 2015 balance of \$0.4 million. As of FY 2015 year-end, receipts and transfers total \$9.1 million, which is \$0.6 million, or 6.5 percent, lower than the \$9.7 million projected in the FY 2015 Third Quarter Budget Review. This variance is primarily due to lower tuition receipts than planned. Tuition is the primary revenue source for ACE, and course offerings are determined by community interest and demand. Actual tuition revenue of \$5.7 million is \$0.8 million, or 12.2 percent, lower than the estimate primarily due to harsh winter weather conditions that required class cancellations and the issuance of refunds. The lost tuition revenue is partially offset by favorable variances totaling \$0.2 million in federal, state, and other revenue.

Actual expenditures total \$9.0 million, a favorable variance of \$1.0 million, or 10.1 percent, as compared to the FY 2015 Third Quarter Budget Review. Expenditures are lower primarily due to less materials and supplies utilized and receipt of a larger expenditure credit for work performed for others (WPFO). The FY 2016 budget is revised to reflect the \$0.4 million available for the ACE Fund beginning balance including \$1,428 to fund expenditures related to outstanding encumbered obligations.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2015 ending balance for the Grants and Self-Supporting Programs Fund totals \$12.9 million. The ending balance is comprised of \$7.4 million for summer school and \$5.5 million in grant revenues not yet expended. The FY 2016 budget is increasing by \$20.4 million and 7.0 positions due to new and revised grant awards and the reappropriation of the ending balance and multiyear grant awards.

Grants Subfund:

The FY 2015 ending balance for the Grants Subfund totals \$5.5 million and primarily represents grant revenues not yet expended for Cable Communications, Medicaid, State Technology Plan, Northrop Grumman STEM grant, Fairfax Network, College Night and Expanding Visions.

The FY 2016 budget for the Grants Subfund reflects a net increase of \$15.5 million due to revised grants awards and the reappropriation of the ending balance and multiyear grant awards. Of this amount, \$5.5 million represents ending balance; \$8.7 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; Project Aware; State Technology Plan; and \$1.3 million represents a new grant award for preschool expansion as listed below. Additionally, authorization is requested for a net increase of 7.0 positions.

Federal	Amount	Positions
Virginia Preschool Initiative Plus	\$1,314,397	5.5
Department of Defense Education Activity*	-	1.0
Title I, Part A	<u>-</u>	<u>0.5</u>
Total:	\$1,314,397	7.0

*Position authorization is requested; funding is reflected in the FY 2016 Revised Budget.

Summer School Subfund:

The FY 2015 ending balance in the Summer School Subfund is \$7.4 million, primarily due to lower than budgeted expenditures of \$3.8 million combined with \$2.6 million in reserve funding set aside at the FY 2015 Midyear Budget Review to fund the FY 2016 beginning balance. Lower than budgeted expenditures primarily include Summer Extended Learning Time and Extended School Year. Additionally, funding also was provided by the County to support the Bridges to Kindergarten Program. Revenue receipts were \$1.0 million higher than estimated due to additional state revenue for summer remediation programs and higher than projected tuition. After accounting for the FY 2016 beginning balance, \$2.9 million is carried forward to fund potential costs associated with increases in transportation services and the Summer Extended Learning Time Program, with the balance of \$2.0 million allocated to the reserve to be used if needed.

SCHOOL INSURANCE FUND

Total FY 2015 School Insurance Fund receipts of \$14.8 million are \$0.7 million, or 5.1 percent, higher than the FY 2015 Third Quarter Budget Review as a result of an increase in recovered costs (e.g., restitution and rebate payments). Total FY 2015 expenditures of \$12.8 million are \$5.1 million, or 28.5 percent, lower than the FY 2015 estimate of \$17.9 million (excluding the budget of \$9.4 million for the allocated reserve), primarily due to lower than projected liability claims experienced. FY 2015 year-end results reflect a \$1.5 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 2016 Approved Budget, the FY 2016 Revised Budget reflects a \$5.8 million increase in the beginning balance due to a combination of the additional revenue received from recovered costs and lower expenditures incurred as of FY 2015 year-end. In addition, as compared to the FY 2016 approved, the revised budget includes a \$4.2 million increase in the allocated reserve and a \$1.5 million increase in restricted reserves. The \$48,488 increase in FY 2016 projected expenditures is due to outstanding encumbered obligations at FY 2015 year-end related to property losses involving other vehicles.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

The Premium Stabilization Reserve (PSR) FY 2015 year-end balance totals \$37.7 million, which is a \$6.4 million, or 14.6 percent, decrease from the FY 2015 Third Quarter Budget Review. Total School Health and Flexible Benefits Fund FY 2015 revenue of \$350.7 million is \$13.7 million, or 3.8 percent, lower than the FY 2015 Third Quarter Budget Review primarily due to lower contributions. Actual contributions (employer, employee, and retiree contributions combined) total \$332.6 million, which is \$14.5 million, or 4.2 percent, lower than the FY 2015 estimate of \$347.0 million. The decrease in contribution revenue is slightly offset by an increase in revenue from federal and manufacturer drug subsidies and rebates, which reflects a net increase of \$0.8 million, or 8.3 percent. Effective August 2013, FCPS implemented an Employer Group Waiver Plan (EGWP), a new Medicare Part D prescription drug subsidy option that provides the fund with additional long-term savings for Medicare eligible retiree pharmacy claims.

School Health and Flexible Benefits Fund FY 2015 expenditures total \$358.1 million, which is a net decrease of \$7.3 million, or 2.0 percent, as compared to the FY 2015 Third Quarter Budget Review. The decrease is primarily due to lower actual FY 2015 health claims and premiums related expenditures totaling \$337.7 million, as compared to the FY 2015 estimate of \$343.6 million, which results in a favorable variance of \$5.9 million, or 1.7 percent. In addition, the fund's estimated claims incurred but not yet reported (IBNR) is lower than projected by \$0.9 million, or 3.7 percent, and Administrative Expenses are \$0.5 million, or 3.6 percent, less than the FY 2015 Third Quarter Estimate. A certified IBNR estimate will not be available until after FCPS' year-end close. Any required adjustments resulting from the certified IBNR will be incorporated in the FY 2016 Midyear Budget Review. Outstanding encumbered obligations totaling \$7,630 at FY 2015 year-end are reflected in projected expenditures in the FY 2016 Revised Budget.

SCHOOL CENTRAL PROCUREMENT FUND

In FY 2015, funds available totals \$5.3 million and expenditures total \$5.3 million. Beginning in FY 2016, financial activity previously reported in the Central Procurement Fund will be reported in the School Operating Fund. Enhancements in warehousing and purchasing have minimized the benefit of a stand-alone fund.

EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND

The FY 2015 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$2.2 billion, which is \$168.5 million, or 7.1 percent, lower than the FY 2015 Third Quarter Budget Review. FY 2015 receipts total \$176.7 million, a net decrease of \$179.9 million, or 50.5 percent, below the FY 2015 Third Quarter Budget Review. This decrease is primarily due to lower revenue from investments which total \$62.3 million; a decrease of \$179.5 million, or 74.2 percent, from the FY 2015 Third Quarter Budget Review. In addition, revenue from employer and employee contributions totals \$114.3 million, a decrease of \$0.4 million, or 0.4 percent.

ERFC expenditures total \$185.2 million, which is \$11.4 million, or 5.8 percent, lower than the FY 2015 Third Quarter Budget Review mainly due to lower than projected retirement benefits payments and refunds disbursements. Due to the timing of the FY 2015 Final Budget Review, final transactions from investment activities, including actual returns from June, and the impact of employee retirements occurring at year-end on expenditures will be incorporated in the FY 2016 Midyear Budget Review. The FY 2016 beginning balance includes a decrease of \$168.5 million as a result of the lower funding available at FY 2015 year-end. Outstanding encumbered obligations totaling \$3,166 at FY 2015 year-end are reflected in projected expenditures for the FY 2016 Revised Budget.

SCHOOL OTHER POST-EMPLOYMENT BENEFITS (OPEB) TRUST FUND

The FY 2015 ending balance for the OPEB Trust Fund is \$96.2 million, which is \$3.6 million, or 3.6 percent, lower than the FY 2015 Third Quarter Budget Review estimate, due to lower investment returns as compared to the estimate. As a result of the timing of the FY 2015 Final Budget Review, final transactions from investment activities, including actual returns from June, will be incorporated in the FY 2016 Midyear Budget Review. Total revenue of \$28.5 million is \$14.7 million, or 34.0 percent, lower than the FY 2015 Third Quarter Budget Review estimate due to lower employer contributions. FY 2015 employer contributions of \$26.1 million reflect a decrease of \$11.1 million, or 29.9 percent, primarily due to less funding needed to cover implicit subsidies for retirees.

FY 2015 expenditures totaling \$16.2 million are lower than the FY 2015 Third Quarter Budget Review estimate by \$11.1 million, or 40.7 percent, mainly due to lower implicit subsidy expenses paid. Administrative expenses totaling \$78,412 are \$10,960, or 16.2 percent, higher than the estimate due to an increase in investment services expenditures in FY 2015. The FY 2016 Revised Budget includes a \$3.6 million decrease in the beginning balance as a result of the lower funding available at FY 2015 year-end.

SCHOOL OPERATING FUND STATEMENT

	FY 2015	FY 2015		FY 2016	FY 2016	
	Third Quarter	Actual	Variance	Approved	Revised	Variance
BEGINNING BALANCE, July 1:						
Budgeted Beginning Balance	\$ 51,691,375	\$ 51,691,375	\$ -	\$ 27,838,595	\$ 27,838,595	\$ -
Outstanding Encumbered Obligations	34,323,292	34,323,292	-	-	36,575,423	36,575,423
Schools/Projects Carryover	17,635,691	17,635,691	-	-	16,204,465	16,204,465
Department Critical Needs Carryover	3,958,072	3,958,072	-	-	4,078,400	4,078,400
Prior Committed Priorities and Requirements	15,324,878	15,324,878	-	-	6,153,754	6,153,754
Strategic Plan Investments	-	-	-	-	3,201,469	3,201,469
Total Beginning Balance	\$ 122,933,308	\$ 122,933,308	\$ -	\$ 27,838,595	\$ 94,052,107	\$ 66,213,512
Future Year Beginning Balance	\$ 22,838,595	\$ 22,838,595	\$ -	\$ 3,976,588	\$ 27,838,595	\$ 23,862,007
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Centralized Textbook Replacement Reserve	3,469,044	3,469,044	-	6,059,244	6,059,244	-
Transportation Public Safety Radios	-	-	-	7,445,623	7,445,623	-
Staffing Reserve to Address Class Size	-	-	-	763,930	763,930	-
Total Reserves	\$ 34,307,639	\$ 34,307,639	\$ -	\$ 18,245,385	\$ 50,107,392	\$ 31,862,007
RECEIPTS:						
Sales Tax	\$ 176,905,738	\$ 179,882,508	\$ 2,976,770	\$ 182,316,374	\$ 182,316,374	\$ -
State Aid	401,342,942	399,766,635	(1,576,307)	405,810,153	405,810,153	-
Federal Aid	51,187,824	41,800,395	(9,387,429)	42,219,310	50,514,839	8,295,529
City of Fairfax Tuition	42,040,414	42,426,048	385,634	42,881,222	42,881,222	-
Tuition, Fees, and Other	19,001,501	21,595,079	2,593,578	19,393,531	19,393,531	-
Total Receipts	\$ 690,478,419	\$ 685,470,665	\$ (5,007,754)	\$ 692,620,591	\$ 700,916,120	\$ 8,295,529
TRANSFERS IN:						
Combined County General Fund	\$ 1,768,498,393	\$ 1,768,498,393	\$ -	\$ 1,825,153,345	\$ 1,825,153,345	\$ -
County Transfer - Cable Communications	600,000	600,000	-	600,000	600,000	-
Total Transfers In	\$ 1,769,098,393	\$ 1,769,098,393	\$ -	\$ 1,825,753,345	\$ 1,825,753,345	\$ -
Total Receipts & Transfers	\$ 2,459,576,812	\$ 2,454,569,058	\$ (5,007,754)	\$ 2,518,373,936	\$ 2,526,669,465	\$ 8,295,529
Total Funds Available	\$ 2,616,817,759	\$ 2,611,810,005	\$ (5,007,754)	\$ 2,564,457,916	\$ 2,670,828,963	\$ 106,371,048
EXPENDITURES:						
School Board Flexibility Reserve	\$ 2,529,099,093	\$ 2,434,015,820	\$ (95,083,273)	\$ 2,522,679,728	\$ 2,591,969,258	\$ 69,289,530
	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
Total Expenditures	\$ 2,537,099,093	\$ 2,434,015,820	\$ (103,083,273)	\$ 2,522,679,728	\$ 2,599,969,258	\$ 77,289,530
TRANSFERS OUT:						
School Construction Fund	\$ 12,469,898	\$ 12,469,898	\$ -	\$ 7,446,786	\$ 12,666,296	\$ 5,219,510
Grants & Self-Supporting Fund	17,785,974	17,785,974	-	17,785,974	17,785,974	-
Adult & Community Education Fund	235,000	235,000	-	235,000	235,000	-
Consolidated County & School Debt Fund	3,143,814	3,143,814	-	3,468,575	3,468,575	-
Total Transfers Out	\$ 33,634,686	\$ 33,634,686	\$ -	\$ 28,936,335	\$ 34,155,845	\$ 5,219,510
Total Disbursements	\$ 2,570,733,779	\$ 2,467,650,506	\$ (103,083,273)	\$ 2,551,616,063	\$ 2,634,125,103	\$ 82,509,041
ENDING BALANCE, JUNE 30	\$ 46,083,980	\$ 144,159,499	\$ 98,075,519	\$ 12,841,853	\$ 36,703,860	\$ 23,862,007
Less:						
BEGINNING BALANCE REQUIREMENTS:						
Budgeted Beginning Balance from FY 2016 Approved	\$ 27,838,595	\$ 27,838,595	\$ -	\$ -	\$ -	\$ -
RESERVES:						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Centralized Textbook Replacement Reserve	6,059,244	6,059,244	-	8,865,265	8,865,265	-
Transportation Public Safety Radios	7,445,623	7,445,623	-	-	-	-
Staffing Reserve to Address Class Size	763,930	763,930	-	-	-	-
Set-Aside for FY 2017 Beginning Balance	3,976,588	3,976,588	-	3,976,588	27,838,595	23,862,007
Total Reserves	\$ 18,245,385	\$ 26,245,385	\$ 8,000,000	\$ 12,841,853	\$ 36,703,860	\$ 23,862,007
COMMITMENTS AND CARRYOVER:						
Outstanding Encumbered Obligations	\$ -	\$ 36,575,423	\$ 36,575,423	\$ -	\$ -	\$ -
Schools/Projects Carryover	-	16,204,465	16,204,465	-	-	-
Department Critical Needs Carryover	-	4,078,400	4,078,400	-	-	-
Total Commitments and Carryover	\$ -	\$ 56,858,288	\$ 56,858,288	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, JUNE 30	\$ -	\$ 33,217,231	\$ 33,217,231	\$ -	\$ -	\$ -
FUTURE YEAR BEGINNING BALANCE						
Additional Set-Aside for FY 2017 Beginning Balance	\$ -	\$ 23,862,007	\$ 23,862,007	\$ -	\$ -	\$ -
ADMINISTRATIVE ADJUSTMENTS:						
Prior Committed Priorities and Requirements						
Food and Nutrition Services Indirect Rate	\$ -	\$ 934,244	\$ 934,244	\$ -	\$ -	\$ -
Major Maintenance	-	3,550,970	3,550,970	-	-	-
Joint BOS/SB Synthetic Turf Initiative	-	1,500,000	1,500,000	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve Fund	-	168,540	168,540	-	-	-
Strategic Plan Investments						
Compensation Study & Website Content Mgmt. System	-	1,470,000	1,470,000	-	-	-
World Languages	-	214,608	214,608	-	-	-
Bus and Equipment Replacement	-	1,516,861	1,516,861	-	-	-
Total Administrative Adjustments	\$ -	\$ 9,355,223	\$ 9,355,223	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, July 1	\$ 74,804,908	\$ 74,804,908	\$ -	\$ -	\$ 38,148,659	\$ 38,148,659
RESERVES:						
Reserve For Turf Replacement	767,048	767,048	-	767,048	1,058,045	290,997
Total Reserve	<u>\$ 767,048</u>	<u>\$ 767,048</u>	<u>\$ -</u>	<u>\$ 767,048</u>	<u>\$ 1,058,045</u>	<u>\$ 290,997</u>
RECEIPTS:						
General Obligation Bonds	\$ 160,949,651	\$ 161,000,000	\$ 50,349	\$ 155,000,000	\$ 155,000,000	\$ -
Federal Grant - DOD Ft. Belvoir	23,798,603	1,045,882	(22,752,721)	-	22,752,721	22,752,721
City of Fairfax	20,000	-	(20,000)	20,000	20,000	-
TJHSST Tuition - Capital Costs	150,000	240,584	90,584	300,000	300,000	-
Miscellaneous Revenue	286,000	5,424,926	5,138,926	286,000	286,000	-
Turf Field Replacement Reserve	-	290,997	290,997	-	-	-
Total Receipts	<u>\$ 185,204,254</u>	<u>\$ 168,002,388</u>	<u>\$ (17,201,866)</u>	<u>\$ 155,606,000</u>	<u>\$ 178,358,721</u>	<u>\$ 22,752,721</u>
INITIATED PROJECTS BUT UNISSUED BONDS	<u>\$ 247,921,217</u>	<u>\$ -</u>	<u>\$ (247,921,217)</u>	<u>\$ -</u>	<u>\$ 103,478,605</u>	<u>\$ 103,478,605</u>
Total Referendums	<u>\$ 247,921,217</u>	<u>\$ -</u>	<u>\$ (247,921,217)</u>	<u>\$ -</u>	<u>\$ 103,478,605</u>	<u>\$ 103,478,605</u>
TRANSFERS IN:						
School Operating Fund						
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 6,449,030	\$ 10,000,000	\$ 3,550,970
Classroom Equipment	369,898	369,898	-	397,756	397,756	-
Facility Modifications	600,000	600,000	-	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Joint BOS/SB Infrastructure Sinking Reserve Fund	-	-	-	-	168,540	168,540
County General Construction and Contributions Fund						
Synthetic Turf Field Initiative	1,500,000	4,063,700	2,563,700	-	-	-
Total Transfers In	<u>\$ 13,969,898</u>	<u>\$ 16,533,598</u>	<u>\$ 2,563,700</u>	<u>\$ 7,446,786</u>	<u>\$ 12,666,296</u>	<u>\$ 5,219,510</u>
Total Receipts and Transfers	<u>\$ 447,095,369</u>	<u>\$ 184,535,986</u>	<u>\$ (262,559,383)</u>	<u>\$ 163,052,786</u>	<u>\$ 294,503,622</u>	<u>\$ 131,450,836</u>
Total Funds Available	<u>\$ 522,667,325</u>	<u>\$ 260,107,942</u>	<u>\$ (262,559,383)</u>	<u>\$ 163,819,834</u>	<u>\$ 333,710,326</u>	<u>\$ 169,599,495</u>
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 273,979,060	\$ 220,901,239	\$ (53,077,821)	\$ 163,052,786	\$ 229,173,676	\$ 66,120,890
Additional Contractual Commitments	247,921,217	-	(247,921,217)	-	103,478,605	103,478,605
Total Disbursements	<u>\$ 521,900,277</u>	<u>\$ 220,901,239</u>	<u>\$ (300,999,038)</u>	<u>\$ 163,052,786</u>	<u>\$ 332,652,281</u>	<u>\$ 169,599,495</u>
ENDING BALANCE, JUNE 30	<u>\$ 767,048</u>	<u>\$ 39,206,704</u>	<u>\$ 38,439,656</u>	<u>\$ 767,048</u>	<u>\$ 1,058,045</u>	<u>\$ -</u>
Less:						
Reserve For Turf Replacement	\$ 767,048	\$ 1,058,045	\$ 290,997	\$ 767,048	\$ 1,058,045	\$ 290,997
Available Ending Balance	<u>\$ -</u>	<u>\$ 38,148,659</u>	<u>\$ 38,148,659</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FOOD AND NUTRITION SERVICES FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 13,755,425	\$ 13,755,425	\$ -	\$ 9,074,225	\$ 12,358,169	\$ 3,283,944
RECEIPTS:						
State Aid	\$ 1,041,326	\$ 1,041,978	\$ 652	\$ 1,149,874	\$ 1,149,874	\$ -
Federal Aid	33,288,517	33,674,483	385,966	35,750,825	35,987,618	236,792
Food Sales	42,691,664	39,600,140	(3,091,524)	42,445,758	40,978,124	(1,467,634)
Other Revenue	42,932	18,645	(24,287)	16,745	16,745	-
Total Receipts	\$ 77,064,439	\$ 74,335,246	\$ (2,729,193)	\$ 79,363,203	\$ 78,132,361	\$ (1,230,842)
Total Funds Available	\$ 90,819,864	\$ 88,090,671	\$ (2,729,193)	\$ 88,437,427	\$ 90,490,530	\$ 2,053,102
EXPENDITURES:						
	\$ 81,745,639	\$ 75,775,565	\$ (5,970,074)	\$ 81,593,748	\$ 81,561,310	\$ (32,438)
Food and Nutrition Services General Reserve	\$ 9,074,225	\$ -	\$ (9,074,225)	\$ 6,843,679	\$ 8,929,220	\$ 2,085,540
Total Disbursements	\$ 90,819,864	\$ 75,775,565	\$ (15,044,299)	\$ 88,437,427	\$ 90,490,530	\$ 2,053,102
Change in Inventory	\$ -	\$ (43,063)	\$ (43,063)	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ 12,358,169	\$ 12,358,169	\$ -	\$ -	\$ -
Less:						
Undelivered Orders	\$ -	\$ 785,324	\$ 785,324	\$ -	\$ -	\$ -
Inventory	-	1,825,116	1,825,116	-	-	-
Available Ending Balance	\$ -	\$ 9,747,729	\$ 9,747,729	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 366,524	\$ 366,524	\$ -	\$ -	\$ 380,260	\$ 380,260
RECEIPTS:						
State Aid	\$ 922,815	\$ 948,398	\$ 25,583	\$ 936,843	\$ 936,843	\$ -
Federal Aid	1,666,438	1,770,597	104,159	1,666,438	1,666,438	-
Tuition and Fees	6,469,475	5,682,604	(786,871)	6,367,913	6,367,913	-
Other	403,096	425,665	22,569	417,269	417,269	-
Total Receipts	\$ 9,461,824	\$ 8,827,263	\$ (634,561)	\$ 9,388,462	\$ 9,388,462	\$ -
TRANSFERS IN:						
School Operating Fund	\$ 235,000	\$ 235,000	\$ -	\$ 235,000	\$ 235,000	\$ -
Total Transfers In	\$ 235,000	\$ 235,000	\$ -	\$ 235,000	\$ 235,000	\$ -
Total Receipts and Transfers	\$ 9,696,824	\$ 9,062,263	\$ (634,561)	\$ 9,623,462	\$ 9,623,462	\$ -
Total Funds Available	\$ 10,063,348	\$ 9,428,787	\$ (634,561)	\$ 9,623,462	\$ 10,003,723	\$ 380,260
EXPENDITURES:	\$ 10,063,348	\$ 9,048,527	\$ (1,014,821)	\$ 9,623,462	\$ 10,003,723	\$ 380,260
ENDING BALANCE, JUNE 30	\$ -	\$ 380,260	\$ 380,260	\$ -	\$ -	\$ -
Less:						
Undelivered Orders	\$ -	\$ 1,428	\$ 1,428	\$ -	\$ -	\$ -
Available Ending Balance	\$ -	\$ 378,832	\$ 378,832	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE						
Grants	\$ 6,978,438	\$ 6,978,438	\$ -	\$ -	\$ 5,514,396	\$ 5,514,396
Summer School	10,039,351	10,039,351	-	2,550,968	7,383,439	4,832,471
BEGINNING BALANCE, JULY 1	\$ 17,017,789	\$ 17,017,789	\$ -	\$ 2,550,968	\$ 12,897,835	\$ 10,346,867
RECEIPTS:						
Grants						
State Aid	\$ 9,088,785	\$ 8,102,232	\$ (986,553)	\$ 7,915,737	\$ 8,681,255	\$ 765,518
Federal Aid	36,432,621	29,679,056	(6,753,565)	30,174,606	39,425,204	9,250,597
Industry, Foundation, Other	806,823	934,088	127,265	-	15,150	15,150
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School						
State Aid	2,100,000	2,533,133	433,133	2,100,000	2,100,000	-
Tuition	2,010,330	2,546,543	536,213	2,639,441	2,639,441	-
Industry, Foundation, Other	-	34,717	34,717	-	-	-
Total Receipts	\$ 56,438,559	\$ 43,829,769	\$ (12,608,790)	\$ 48,829,785	\$ 58,861,050	\$ 10,031,265
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 9,029,576	\$ 9,029,576	\$ -	\$ 9,029,576	\$ 9,029,576	\$ -
School Operating Fund (Summer School)	8,756,398	8,756,398	-	8,756,398	8,756,398	-
Cable Communications Fund (Grants)	2,607,314	2,607,314	-	3,282,217	3,282,217	-
Total Transfers In	\$ 20,393,288	\$ 20,393,288	\$ -	\$ 21,068,191	\$ 21,068,191	\$ -
Total Funds Available	\$ 93,849,636	\$ 81,240,846	\$ (12,608,790)	\$ 72,448,944	\$ 92,827,076	\$ 20,378,132
EXPENDITURES:						
Grants	\$ 64,943,557	\$ 51,816,309	\$ (13,127,249)	\$ 50,402,137	\$ 65,947,798	\$ 15,545,661
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	20,355,111	16,526,703	(3,828,408)	16,046,807	18,897,720	2,850,913
Total Expenditures	\$ 91,298,668	\$ 68,343,012	\$ (22,955,657)	\$ 72,448,944	\$ 90,845,518	\$ 18,396,574
RESERVES:						
General Summer School Reserve	\$ 2,550,968	\$ -	\$ (2,550,968)	\$ -	\$ 1,981,558	\$ 1,981,558
Total Disbursements	\$ 93,849,636	\$ 68,343,012	\$ (25,506,625)	\$ 72,448,944	\$ 92,827,076	\$ 20,378,132
ENDING BALANCE, JUNE 30	\$ -	\$ 12,897,835	\$ 12,897,835	\$ -	\$ -	\$ -
Less:						
Undelivered Orders	-	1,134,486	1,134,486	-	-	-
Available Ending Balance	\$ -	\$ 11,763,349	\$ 11,763,349	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 49,246,200	\$ 49,246,200	\$ -	\$ 45,452,485	\$ 51,268,417	\$ 5,815,932
RECEIPTS:						
Workers' Compensation						
School Operating Fund	\$ 9,238,928	\$ 9,238,928	\$ -	\$ 8,238,928	\$ 8,238,928	\$ -
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	769,520	719,520	50,000	50,000	-
Federal and State Revenue	-	-	-	-	-	-
Total Receipts	\$ 14,081,339	\$ 14,800,859	\$ 719,520	\$ 13,081,339	\$ 13,081,339	\$ -
Total Funds Available	\$ 63,327,539	\$ 64,047,059	\$ 719,520	\$ 58,533,824	\$ 64,349,756	\$ 5,815,932
EXPENDITURES:						
Workers' Compensation Administration	\$ 643,656	\$ 732,194	\$ 88,538	\$ 669,033	\$ 669,033	\$ -
Workers' Compensation Claims Paid	9,127,554	6,138,112	(2,989,442)	9,171,000	9,171,000	-
Workers' Compensation Claims Management	1,000,000	1,011,541	11,541	1,000,000	1,000,000	-
Other Insurance	7,103,844	4,896,795	(2,207,049)	6,464,211	6,512,699	48,488
General Reserves	9,446,932	-	(9,446,932)	5,224,027	9,466,164	4,242,137
Total Expenditures	\$ 27,321,986	\$ 12,778,642	\$ (14,543,344)	\$ 22,528,271	\$ 26,818,896	\$ 4,290,625
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 1,559,823	\$ 1,559,823	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	(34,516)	(34,516)	-	-	-
Net Change in Accrued Liability	\$ -	\$ 1,525,307	\$ 1,525,307	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 36,005,553	\$ 51,268,417	\$ 15,262,864	\$ 36,005,553	\$ 37,530,860	\$ 1,525,307
Less:						
Undelivered Orders	\$ -	\$ 48,488	\$ 48,488	\$ -	\$ -	\$ -
Available Ending Balance	\$ 36,005,553	\$ 51,219,929	\$ 15,214,376	\$ 36,005,553	\$ 37,530,860	\$ 1,525,307
Restricted Reserves						
Workers' Compensation Accrued Liability	\$ 31,263,388	\$ 32,823,211	\$ 1,559,823	\$ 31,263,388	\$ 32,823,211	\$ 1,559,823
Other Insurance Accrued Liability	4,742,165	4,707,649	(34,516)	4,742,165	4,707,649	(34,516)
Allocated Reserves	-	13,689,069	13,689,069	-	-	-
Total Reserves	\$ 36,005,553	\$ 51,219,929	\$ 15,214,376	\$ 36,005,553	\$ 37,530,860	\$ 1,525,307

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 45,144,211	\$ 45,144,211	\$ -	\$ 44,148,943	\$ 37,703,097	\$ (6,445,845)
RECEIPTS:						
Employer Contributions	\$ 226,032,105	\$ 214,520,980	\$ (11,511,125)	\$ 222,560,105	\$ 222,560,105	\$ -
Employee Contributions	68,584,307	63,773,546	(4,810,761)	61,673,489	61,673,489	-
Retiree/Other Contributions	52,422,851	54,262,052	1,839,201	45,057,684	45,057,684	-
Interest Income	208,000	55,862	(152,138)	73,000	73,000	-
Rebates and Subsidies	9,600,000	10,397,616	797,616	10,261,881	10,261,881	-
Subtotal	\$ 356,847,263	\$ 343,010,055	\$ (13,837,208)	\$ 339,626,159	\$ 339,626,159	\$ -
Flexible Accounts Withholdings	\$ 7,529,000	\$ 7,658,254	\$ 129,254	\$ 7,529,000	\$ 7,529,000	\$ -
Total Receipts	\$ 364,376,263	\$ 350,668,310	\$ (13,707,953)	\$ 347,155,159	\$ 347,155,159	\$ -
Total Funds Available	\$ 409,520,474	\$ 395,812,520	\$ (13,707,953)	\$ 391,304,102	\$ 384,858,257	\$ (6,445,845)
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 287,689,563	\$ 284,446,859	\$ (3,242,704)	\$ 275,763,561	\$ 275,763,561	\$ -
Premiums Paid	55,909,175	53,203,827	(2,705,348)	55,034,635	55,034,635	-
Claims Incurred but not Reported (IBNR)	24,247,000	23,354,000	(893,000)	25,170,000	23,384,000	(1,786,000)
IBNR Prior Year Credit	(23,324,000)	(23,324,000)	-	(24,247,000)	(23,354,000)	893,000
Health Administrative Expenses	13,320,793	12,847,422	(473,371)	13,873,972	13,881,602	7,630
Subtotal	\$ 357,842,531	\$ 350,528,108	\$ (7,314,423)	\$ 345,595,167	\$ 344,709,798	\$ (885,370)
Flexible Accounts Reimbursement	\$ 7,400,000	\$ 7,451,763	\$ 51,763	\$ 7,400,000	\$ 7,400,000	\$ -
FSA Administrative Expenses	129,000	129,552	552	129,000	129,000	-
Subtotal	\$ 7,529,000	\$ 7,581,315	\$ 52,315	\$ 7,529,000	\$ 7,529,000	\$ -
Total Expenditures	\$ 365,371,531	\$ 358,109,423	\$ (7,262,108)	\$ 353,124,167	\$ 352,238,798	\$ (885,370)
ENDING BALANCE, JUNE 30	\$ 44,148,943	\$ 37,703,097	\$ (6,445,845)	\$ 38,179,934	\$ 32,619,459	\$ (5,560,475)
Less:						
Undelivered Orders	\$ -	\$ 7,630	\$ 7,630	\$ -	\$ -	\$ -
Premium Stabilization Reserve	44,148,943	37,695,467	(6,453,475)	38,179,934	32,619,459	(5,560,475)
Available Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CENTRAL PROCUREMENT FUND STATEMENT

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 310,989	\$ 310,989	\$ -	\$ -	\$ -	\$ -
RECEIPTS:						
Sales to Schools/Departments	\$ 6,500,000	\$ 5,028,892	\$ (1,471,108)	\$ -	\$ -	\$ -
Total Funds Available	\$ 6,810,989	\$ 5,339,881	\$ (1,471,108)	\$ -	\$ -	\$ -
EXPENDITURES	\$ 6,500,000	\$ 5,339,881	\$ (1,160,119)	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ 310,989	\$ -	\$ (310,989)	\$ -	\$ -	\$ -

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

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 2,204,909,399	\$ 2,204,909,399	\$ -	\$ 2,364,872,501	\$ 2,196,386,808	\$ (168,485,694)
RECEIPTS:						
Contributions	\$ 114,766,099	\$ 114,332,321	\$ (433,778)	\$ 116,194,107	\$ 116,194,107	\$ -
Investment Income	241,818,219	62,321,614	(179,496,604)	266,450,000	266,450,000	-
Total Receipts	<u>\$ 356,584,318</u>	<u>\$ 176,653,935</u>	<u>\$ (179,930,382)</u>	<u>\$ 382,644,107</u>	<u>\$ 382,644,107</u>	<u>\$ -</u>
Total Funds Available	\$ 2,561,493,716	\$ 2,381,563,334	\$ (179,930,382)	\$ 2,747,516,608	\$ 2,579,030,915	\$ (168,485,694)
EXPENDITURES	\$ 196,621,215	\$ 185,176,526	\$ (11,444,689)	\$ 207,876,796	\$ 207,879,962	\$ 3,166
ENDING BALANCE, JUNE 30	\$ 2,364,872,501	\$ 2,196,386,808	\$ (168,485,694)	\$ 2,539,639,812	\$ 2,371,150,953	\$ (168,488,859)
Less:						
Undelivered Orders	\$ -	\$ 3,166	\$ 3,166	\$ -	\$ -	\$ -
AVAILABLE BALANCE	<u>\$ 2,364,872,501</u>	<u>\$ 2,196,383,642</u>	<u>\$ (168,488,859)</u>	<u>\$ 2,539,639,812</u>	<u>\$ 2,371,150,953</u>	<u>\$ (168,488,859)</u>

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

	<u>FY 2015 Third Quarter</u>	<u>FY 2015 Actual</u>	<u>Variance</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Revised</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 83,877,338	\$ 83,877,338	\$ -	\$ 99,789,843	\$ 96,204,494	\$ (3,585,349)
REVENUE:						
Employer Contributions	\$ 37,232,000	\$26,097,000	\$ (11,135,000)	\$21,689,000	\$21,689,000	\$ -
Net Investment Income	<u>5,979,957</u>	<u>2,405,567</u>	<u>(3,574,390)</u>	<u>6,927,149</u>	<u>6,927,149</u>	<u>-</u>
Total Revenue	\$ 43,211,957	\$ 28,502,567	\$ (14,709,390)	\$ 28,616,149	\$ 28,616,149	\$ -
TOTAL FUNDS AVAILABLE	\$ 127,089,295	\$ 112,379,906	\$ (14,709,390)	\$ 128,405,992	\$ 124,820,643	\$ (3,585,349)
EXPENDITURES:						
Benefits Paid	\$ 27,232,000	\$16,097,000	\$ (11,135,000)	\$16,689,000	\$16,689,000	\$ -
Administrative Expenses	<u>67,452</u>	<u>78,412</u>	<u>10,960</u>	<u>70,500</u>	<u>70,500</u>	<u>-</u>
Total Expenditures	\$ 27,299,452	\$ 16,175,412	\$ (11,124,041)	\$ 16,759,500	\$ 16,759,500	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 99,789,843</u>	<u>\$ 96,204,494</u>	<u>\$ (3,585,349)</u>	<u>\$ 111,646,492</u>	<u>\$ 108,061,143</u>	<u>\$ (3,585,349)</u>

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2016**

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

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$2,514,738,412	\$2,599,969,258	\$85,230,846
S31000	School Construction Operating Expenditures	\$163,052,786	\$332,652,281	\$169,599,495
S40000	School Food & Nutrition Services Operating Expenditures	\$88,437,427	\$90,490,530	\$2,053,102
S43000	School Adult & Community Education Operating Expenditures	\$9,638,432	\$10,003,723	\$365,291
S50000	School Grants & Self-Supporting Operating Expenditures	\$71,913,207	\$92,827,076	\$20,913,869
S60000	Public Schools Insurance Fund Operating Expenditures	\$22,528,271	\$26,818,896	\$4,290,625
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$391,304,102	\$384,858,257	(\$6,445,845)
S71000	School Educational Employees' Supplementary Retirement System Trust Fund Operating Expenditures	\$207,876,796	\$207,879,962	\$3,166
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$16,759,500	\$16,759,500	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2015 Final Budget Review, at a regular meeting held on July 23, 2015, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**FISCAL PLANNING RESOLUTION
FY 2016**

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

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$7,446,786	\$12,666,296	\$5,219,510
		S43000	School Adult & Community Education	\$235,000	\$235,000	\$0
		S50000	School Grants & Self Supporting	\$17,785,974	\$17,785,974	\$0
		C20000	Consolidated Debt Service	\$3,468,575	\$3,468,575	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2015 Final Budget Review, at a regular meeting held on July 23, 2015, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**Grants Development Section
Office of Budget Services**

**Quarterly Report – FY 2015
Date: June 30, 2015**

Update for FY 2015 Grants

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

- Competitive grants submitted: \$30.5 million (71 grants)
- Competitive grants awarded: \$27.1 million (43 grants)
- Competitive grants pending: \$2.3 million (23 grants)
- Competitive grants denied: \$1.1 million (5 grants)

The status of FY 2015 entitlement grants* is as follows:

- Entitlement grants submitted: \$63.4 million (17 grants)
- Entitlement grants awarded: \$31.9 million (14 grants)
- Entitlement grants pending: \$34.4 million (3 grants)

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